



18 Febry 82

Dear Marge -

I thank you very much for your willingness to come to the Parish Preaching class - and to share with us your convictions about ministry and preaching.

You did exactly what I hoped, and the class was most appreciative. Sincerely,

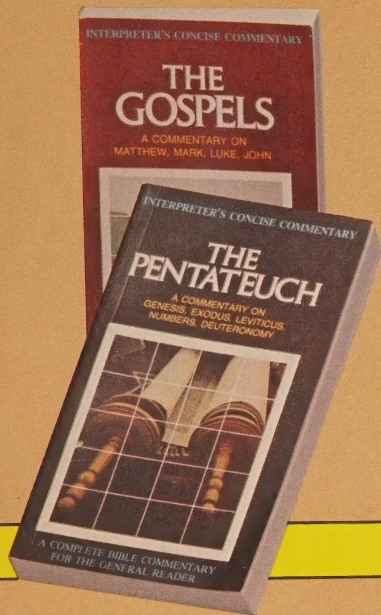
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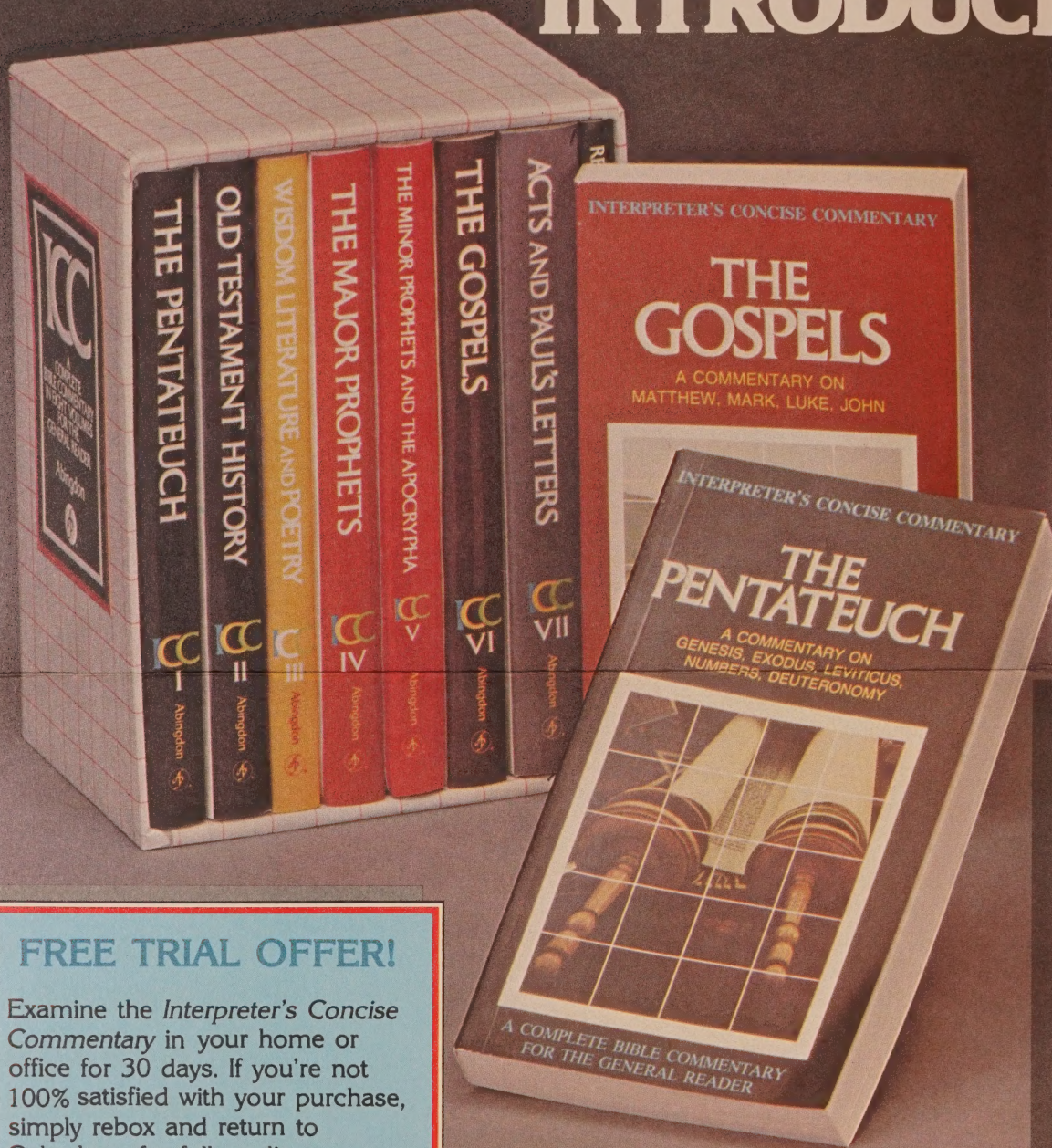
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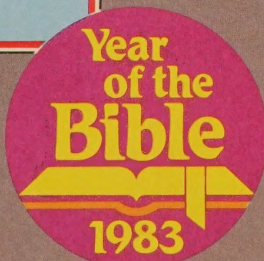
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TOM REEVES
47 ROSLIN ST
ROXBURY MASS 02124

March 21, 1982

Rev. Marge Ragona
223 Highland Ave.
Somerville, Mass. 02143

Dear Rev. Ragona:

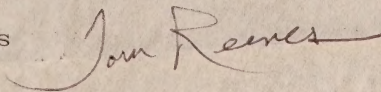
Please accept my sincere thanks for your active support during our recent nightmare. Michael and I deeply appreciate your prayers, the time and energy you spent, and particularly your participation in the group which went to see the Assistant District Attorney. Please extend my thanks also to your congregation for their support. As a former minister, I know how many social causes there are in any community, and I know that "my" cause is somewhat far down on most gay people's priority list, so I am especially happy that you would take the time, as a minister to the gay community, to concern yourself with our rights. Of course, I'm sure you agree, an attack on one of us is an attack on us all, and I have spent my own life and ministry working on behalf of the causes of others.

We have now heard that the District Attorney did NOT appeal our case to a three-judge panel within the 10 day limit for such an appeal. Also, the lawyer of the boy has written the D.A. to tell him that the boy has recanted his original statement, and that no-one is to interrogate the boy without the attorney present. The Asst.D.A., however, has stated again recently to the attorney that he intends to seek a direct indictment on the same charge, by going through a grand jury. We believe we can win in a trial that would result from such an indictment, but this is a horror which we fear: the police could again break in here, seize us, put us in handcuffs, arrest us, jail us, etc. Obviously, if this occurs, we may have to ask you again for your support and help.

Again, many thanks, and I pray God's blessings for your ministry.

Sincerely,

Tom Reeves



(Michael Thompson joins me in thanking you.)

(Please Print)

Corr. D



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April 12, 1983

In reply refer to:

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OMB Clearance No. 1545-0074

Expiration Date 10-31-83

► Marjorie E. Ragona
223 Highland Avenue
Somerville, MA 02143

Social Security Number: 126-22-6194

Dear Taxpayer:

In processing your Federal income tax return for the year ended Dec. 31, 1982 we find we need more information or do not have the fully completed forms that are required. Please send us the information indicated or fill out the forms listed below and send them to us. Attach this letter to your reply to help us accurately review your return.

Schedule E to support the entry of \$2,400.00 on line 18.

Please send us this letter with the information requested within 15 days so we can complete the processing of your return. It will take about 6 to 8 weeks from the time we receive your response to complete the processing of your return and issue any refund due you. If we do not hear from you we will have to process your return using the information we have. This may increase the tax you owe or reduce your refund because we would not be able to give you proper credit. If the item in question appeared in error on your return, please note that on this letter when you reply. Do not file a corrected return because that will delay the processing of your original return.

We have enclosed an envelope for your convenience.

Thank you for your cooperation.

Sincerely yours,

ROGER CROTEAU, JR.
Chief, Taxpayer Assistance Section

Enclosures:
Envelope
Notice 610
Schedule E (2)
367400160

Part II Income or Losses from Partnerships, Estates or Trusts, or Small Business Corporations

If you report a loss below, do you have amounts invested in that activity for which you are not "at risk" (see Instructions)? ☐ Yes ☐ No
 If "Yes," and your loss exceeded your amount "at risk," did you limit your loss to your amount "at risk?" ☐ Yes ☐ No

	(a) Name	(b) Employer identification number	(c) Net loss (see instructions for "at risk" limitations)	(d) Net income
Partnerships				
	26 Add amounts in columns (c) and (d) and write here	26	()	
	27 Combine amounts in columns (c) and (d), line 26, and write net income or (loss)	27		
	28 Expense deduction for section 179 property, (Form 1065, Schedule K-1, line 11). Do not enter more than \$5,000 (\$2,500 if married filing separately)	28	()	
	29 Total partnership income or (loss). Combine amounts on lines 27 and 28. Write here and include in line 37 below	29		
Estates or Trusts				
	30 Add amounts in columns (c) and (d) and write here	30	()	
	31 Total estate or trust income or (loss). Combine amounts in columns (c) and (d), line 30. Write here and include in line 37 below	31		
Small Business Corporations				
	32 Add amounts in columns (c) and (d) and write here	32	()	
	33 Total small business corporation income or (loss). Combine amounts in columns (c) and (d), line 32. Write here and include in line 37 below	33		

Part III Windfall Profit Tax Summary

34	Windfall profit tax credit or refund received in 1982 (see Instructions)	34	
35	Windfall profit tax withheld in 1982 (see Instructions)	35	()
36	Combine amounts on lines 34 and 35. Write here and include in line 37 below	36	

Part IV Summary

37	TOTAL income or (loss). Combine lines 25, 29, 31, 33, and 36. Write here and on Form 1040, line 18	37	
38	Farmers and fishermen: Write your share of GROSS FARMING AND FISHING INCOME applicable to Parts I and II	38	

Part V Depreciation Claimed in Part I.—Complete only if property was placed in service before January 1, 1981. For more space, use Form 4562. If you placed any property in service after December 31, 1980, use Form 4562 for all property; do NOT complete Part V.

	(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year
Property A							
	Totals (Property A)						
Property B							
	Totals (Property B)						
Property C							
	Totals (Property C)						

SCHEDULE E

(Form 1040)

Department of the Treasury
Internal Revenue Service (O)

Supplemental Income Schedule

(From rents and royalties, partnerships, estates and trusts, etc.)

▶ Attach to Form 1040. ▶ See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

1982

15

Name(s) as shown on Form 1040

Your social security number

Part I Rent and Royalty Income or Loss

- 1 Are any of the expenses listed below for a vacation home or other recreational unit (see Instructions)? ☐ Yes ☐ No
- 2 If you checked "Yes" to question 1, did you or a member of your family occupy the vacation home or other recreational unit for more than the greater of 14 days or 10% of the total days rented at fair rental value during the tax year? ☐ Yes ☐ No

Description of Properties

Property A (Show kind and location) _____

Property B (Show kind and location) _____

Property C (Show kind and location) _____

Rental and Royalty Income		Properties						Totals (Add columns A, B, and C)	
		A		B		C			
3 a Rents received								3	
b Royalties received									
Rental and Royalty Expenses									
4 Advertising	4								
5 Auto and travel	5								
6 Cleaning and maintenance	6								
7 Commissions	7								
8 Insurance	8								
9 Interest	9								
10 Legal and other professional fees	10								
11 Repairs	11								
12 Supplies	12								
13 Taxes (Do NOT include Windfall Profit Tax here. See Part III, line 35.)	13								
14 Utilities	14								
15 Wages and salaries	15								
16 Other (list) ▶ _____									
17 Total expenses other than depreciation and depletion. Add lines 4 through 16	17							17	
18 Depreciation expense (see Instructions), or Depletion	18							18	
19 Total. Add lines 17 and 18	19								
20 Income or (loss) from rental or royalty properties. Subtract line 19 from line 3a (rents) or 3b (royalties)	20								
21 Add properties with profits on line 20, and write the total profits here	21								
22 Add properties with losses on line 20, and write the total (losses) here	22								
23 Combine amounts on lines 21 and 22, and write the net profit or (loss) here	23								
24 Net farm rental profit or (loss) from Form 4835, line 50	24								
25 Total rental or royalty income or (loss). Combine amounts on lines 23 and 24, and write the total here. If Parts II, III, and IV on page 2 do not apply to you, write the amount from line 25 on Form 1040, line 18. Otherwise, include the amount in line 37 of Schedule E	25								

E

Part II Income or Losses from Partnerships, Estates or Trusts, or Small Business CorporationsIf you report a loss below, do you have amounts invested in that activity for which you are not "at risk" (see Instructions)? ☐ Yes ☐ NoIf "Yes," and your loss exceeded your amount "at risk," did you limit your loss to your amount "at risk?" ☐ Yes ☐ No

	(a) Name	(b) Employer identification number	(c) Net loss (see instructions for "at risk" limitations)	(d) Net income
Partnerships				
	26 Add amounts in columns (c) and (d) and write here	26 ()		
	27 Combine amounts in columns (c) and (d), line 26, and write net income or (loss)	27		
	28 Expense deduction for section 179 property, (Form 1065, Schedule K-1, line 11). Do not enter more than \$5,000 (\$2,500 if married filing separately)	28 ()		
	29 Total partnership income or (loss). Combine amounts on lines 27 and 28. Write here and include in line 37 below	29		
Estates or Trusts				
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	33 Total small business corporation income or (loss). Combine amounts in columns (c) and (d), line 32. Write here and include in line 37 below	33		

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35 Windfall profit tax withheld in 1982 (see Instructions)	35 ()		
36 Combine amounts on lines 34 and 35. Write here and include in line 37 below	36		

Part IV Summary

37 TOTAL income or (loss). Combine lines 25, 29, 31, 33, and 36. Write here and on Form 1040, line 18	37		
38 Farmers and fishermen: Write your share of GROSS FARMING AND FISHING INCOME applicable to Parts I and II	38		

Part V Depreciation Claimed in Part I.—Complete only if property was placed in service before January 1, 1981. For more space, use Form 4562. If you placed any property in service after December 31, 1980, use Form 4562 for all property; do NOT complete Part V.

	(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year
Property A							
	Totals (Property A)						
Property B							
	Totals (Property B)						
Property C							
	Totals (Property C)						



With every good wish
for CHRISTMAS
and
the NEW YEAR

To Marge & Sherla
Merry Christmas
& a Happy New Year
From Ray.



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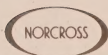


Alleluia

*On this most
holy day of days
Our hearts and
voices, Lord, we raise
To Thee, in jubilee
and praise*

From a fifteenth century hymn by Jean Tisserand

May you have a
warm and wonderful,
blessed and beautiful
Easter.



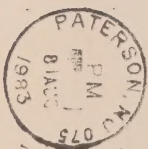
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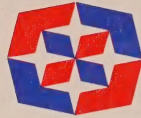


The Rev. Margaret J. Ragana
223 Highland Ave.
Somerville
Massachusetts
02143

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Dear Marge & Sheila,

I am writing this letter to thank you for your kindness during my vacation in Boston. When one is traveling by oneself it can be a little lonely & it nice to be able to find people of similar interests to talk things over with. Jim & John (the Mums who took the sermon that Sunday) took me out to Disco & Bars. Jim is John's lover, all very new at that time. Jim was very good to me and showed me about Beacon Hill & I was privileged as it to some friends of his for dinner. I thank the MCC Church for providing me with these contacts. I had a great vacation, Gosh met Washington Gay & so friendly too. I had a great time. I was in New Orleans for Halloween & I had brought a New Zealand Maori Warriors costume with me. It was a success and we bar hopped ~~all~~ till 4:30 and then for some unknown reason I ~~ended~~ ended up at a Guy's place 60 miles out of New Orleans. I ~~was~~ was so tired & drunk that I

just fell asleep. Poor Gary had to drive me all the way back the next morning. Well what do you expect ^{making me up} at that time of morning. Surely he didn't expect me to perform acrobatics. That was just one of my many different experiences which all add up to a great time & many memories.

From New Orleans I went to S.F. then down to Santa Cruz where I was royally treated. Well I mean to say this King is a Queen so I win all the way. I was taken ~~and~~ about all over the area, given a dinner party in my honor & spent a night in a Cabin with two hunkey guys in the Redwood Forest. By the time it was time for me to leave America I was quite exhausted!

Back home to reality & flat out weeding garden & mowing lawns. Beautiful weather, our Summer starting.

If you know of anyone who is thinking of touring NZ and wants Touring information & accommodation let them have my address.

I wish you both a very merry Xmas & a Happy New Year & once again thank you for your kindness & I hope I will be able to visit you again.

Lots of hugs & cuddles

Ray

(P.E. King)

Welcome to

POVERTY POINT



Louisiana State
Commemorative Area



A Rich Culture Flourished 12 Centuries Before Christ

The time was eight centuries after Egyptian slaves dragged huge stones across the desert to build the Great Pyramids. The place was across the globe at a site in what is now northeastern Louisiana. The people were a highly civilized group who left behind for us to share one of the most important archaeological sites in North America.

The Poverty Point inhabitants, like the ancient Egyptians, set for themselves an enormous task as they built a complex array of earthen mounds overlooking the Mississippi River flood plain. The central construction consists of six rows of concentric ridges, which at one time were five to ten feet high. The four aisles and five sections of ridges suggest an octagonal shape, although the ridges probably never formed a complete octagon. The diameter of the outer most ridges measures three-quarters of a mile. Bayou Macon, which flows past the site, has eroded some of the original complex. It is thought that these ridges served as foundations for dwellings. Artifacts and features discovered during excavations support this theory.

Nearby are four mounds which are noteworthy for their size and shape. Immediately to the west of the

concentric ridges lies Poverty Point Mound, a spectacular bird-shaped mound measuring about 700 by 800 feet at its base and rising about 70 feet into the sky. Motley Mound, a similar construction, is located due north of the central village and is similar in size and shape, although the bird form lacks a tail. North of the Poverty Point Mound is a 20 foot high conical mound called Mound "B". This mound was built over a crematory. The fourth earthen mound, called Lower Jackson Mound, lies about a mile due south of Poverty Point Mound and is similar in shape and size to Mound "B". Neither Motley Mound nor Lower Jackson Mound (not shown on map) is on the park site, but both are visible from the highway.

Poverty Point's inhabitants imported certain essential supplies from great distances. Projectile points and other stone tools found at Poverty Point were made from raw materials which originated in the Ohio and Tennessee River Valleys. Soapstone for vessels came from the Appalachian foothills of northern Alabama and Georgia. It is remarkable that these people were able to establish such an extensive trade network so long ago.

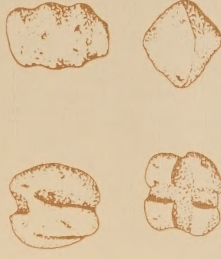
To prosper, an ancient culture had to be able to

adapt to its environment. One adaptation of the Poverty Point people was made in the field of food preparation. It is known that other peoples at the time used heated stones in earth ovens or hearths as a method of cooking. Since there were no stones at Poverty Point, the people ingeniously molded hard brick-like clay balls for this purpose. Made by hand and hardened by firing, these balls were a perfect substitute for stones. Thousands of the balls, in many shapes and designs, have been found at the site.

Many more fascinating details of the Poverty Point lifestyle are on exhibit for the visitor to enjoy. A large number of

beads of various shapes and sizes, including effigies, have been found at the site. These too were probably items of trade. There are also many small stone tools, some with serrated edges, called "micro-liths", which are unique to this culture.

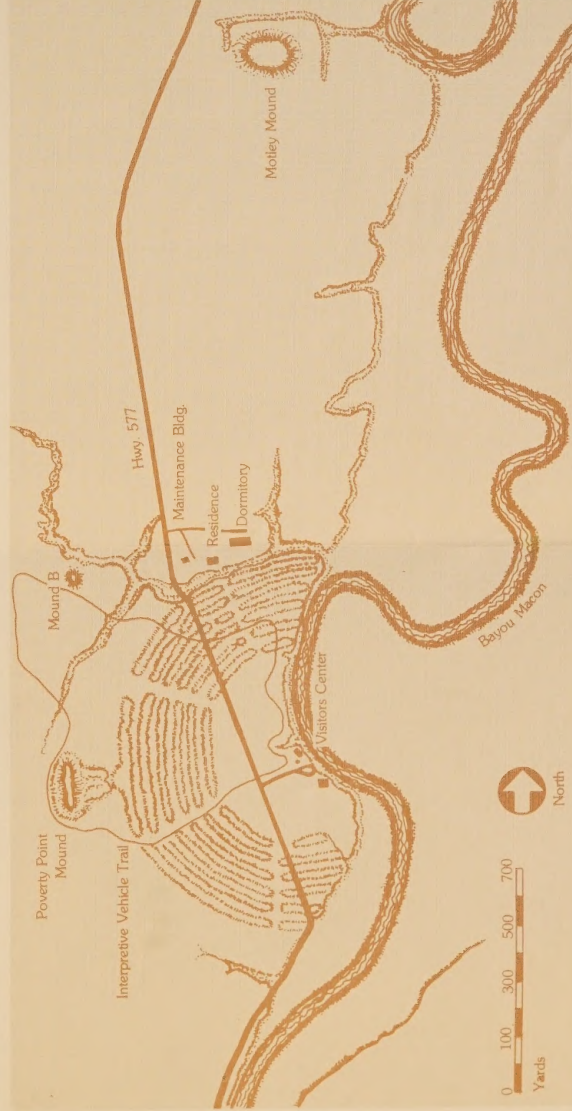
Poverty Point is indeed a rare remnant of an exceptional culture. It has been estimated that it took some five million manhours to build the massive earthworks. When one considers that the laborers carried this dirt to the site in baskets of about 50 pound capacity, it is obvious that this was a great community engineering feat. The age, size and character of this collection of structures clearly place them among the most significant finds in America today. Dated between 700 and 1700 B.C., this 400-acre site is unmatched among archaeological sites on this continent. In 1962, Poverty Point was designated as a National Historic Landmark by the U. S. Department of the Interior and, as such, joined a select group of properties which have been recognized for their importance in American History. An interpretive museum and guided tours highlight activities at the park.



Courtesy Clarence C. Webb



Courtesy Clarence C. Webb

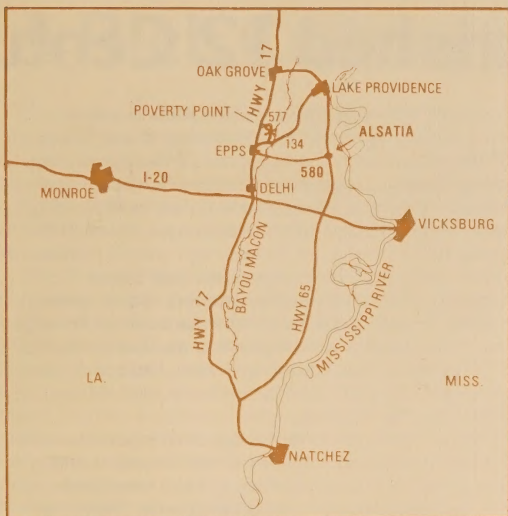




LOOKOUT POINT—Among the features in the visitors' center is a viewing tower which offers a panoramic view of the site, including Poverty Point Mound. At the base of the tower is a scale model of the entire facility which can be seen from atop the tower. The model gives the visitor a perspective he is unable to gain from the ground.



DISCOVERING POVERTY POINT—There is still a lot to learn about the inhabitants of Poverty Point. This is the job of the archaeologists who painstakingly investigate the site, looking for answers. Through their efforts, much has been learned and numerous artifacts recovered. As part of the interpretive program, visitors are taken to the site of any ongoing investigations whenever there are archaeologists at work.



Poverty Point State Commemorative Area (P. O. Box 248, Epps, Louisiana 71237, 318-926-5492) is located in West Carroll Parish, east of Monroe on LA 577. The site features ancient Indian mounds which date back to 12 centuries before the birth of Christ. A museum includes an audio-visual presentation and numerous artifacts found on the site. Visitors are taken by tram to the biggest mound and given time to climb to the top. An archaeological workshop, a picnic area with a shelter and restrooms complete the facility.



**DEPARTMENT OF CULTURE
RECREATION AND TOURISM
OFFICE OF STATE PARKS**

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ART FOR COLLECTORS

HOW THE ARTIST WORKS

1. **LITHOGRAPH:** To produce a lithograph print, the artist draws on a limestone slab with a grease crayon or with tusche (liquid ink). Water is spread over the stone and covers only the undrawn areas. Ink is rolled over the stone, adhering to the greasy lines drawn by the artist but not those areas covered by the water. Paper is placed over the surface and a print is made in a special press. This is the finished lithograph. In the art world today, artists use various mediums — from zinc plates to acetate sheets — in creating lithographs.
2. **ETCHING:** Here the medium is a copper or zinc plate coated with acid-resisting varnish. The artist uses various tools to draw through the coating, so that when acid is applied, it etches only those areas where the resist has been removed, thus creating recesses. The finished plate is then printed as an engraved plate would be. Variations of this printing technique include aquatint, mezzotint, collagraph, and soft ground drypoint.
3. **ENGRAVING:** Using a tool called a burin, the artist cuts his design directly into the surface of a metal plate. The plate is inked, placed in a press with a sheet of fine paper placed over it, and the impression made is called an engraving.
4. **SERIGRAPH:** Most of us are familiar with stenciling; making serigraphs is similar. The artist uses a tightly-stretched screen, often of silk, blocking out the areas he does not want printed by filling the screen mesh with a resist. Through the remaining open mesh, ink is forced onto paper placed under the screen and the finished print is a serigraph.
5. **WOODCUT:** In place of a metal plate, a wooden block is the artist's medium. Similar to the engraving process, the artist uses sharp tools to cut his design into the block's surface. The image is printed from the surface left in relief when it is inked and run through a press with a paper placed on it.
6. **INTAGLIO:** Intaglio is a method in which the design is created below the surface of a metal plate, either through the engraving or etching process. Ink is forced into the cut so that the ink remains only in the cut design. Paper is placed on the plate and run through a press under great pressure, so that the paper is forced down into the recesses to pick up ink and create the image. This process leaves a visible plate mark along the margin of the uncom-pressed paper.

Obviously there is more to be learned about art than we can tell you here. You will learn more at your show and the auctioneer will be happy to answer any questions.

CONDITIONS OF SALE

The pieces in the sale will be sold subject to the following terms and conditions:

1. "Gallery", whenever used, represents: **KASSEL FINE ARTS, LTD.**
2. The Gallery reserves the right to reject any bid. The highest bidder acknowledged by the auctioneer shall be the purchaser. In the event that a dispute arises between bidders, the piece may be withdrawn and new bidding be initiated at the discretion of the auctioneer.
3. At the fall of the auctioneer's hammer, title of the piece shall pass to the buyer and responsibility for the piece shall be his.
4. Sales tax shall be charged on all sales (where applicable) unless buyer furnishes proof of resale permit and number.
5. Each item is offered subject to a reserve price.
6. Each item, where applicable, will have the necessary certification attached.
7. The Gallery guarantees the authenticity of all items in this catalogue.
8. All items are offered "as is" and all sales are final. Should one of the above conditions not be complied with, purchase price is refundable.

METROPOLITAN COMMUNITY CHURCH
Boston, Massachusetts

Friday, June 17, 1983

- | | | |
|-----|-----------|--|
| 1. | Alfieri | In Repose - etch, sign. |
| 2. | Alvar | Regards - litho, sign & no. |
| 3. | Ave Maria | Primrose - mixed media, sign & no. |
| 4. | Ave Maria | Silhouettes - etch, sign & no. |
| 5. | Bartlett | Hunter - mixed media, sign & no. |
| 6. | Barrett | Roses - etch, sign & no. |
| 7. | Berger | Coming Home - litho, sign & no. |
| 8. | Berger | In Flight - litho, sign & no. |
| 9. | Bigelow | Showboat - litho, sign & no. |
| 10. | Boulet | Le Louvre - litho, sign & no. |
| 11. | Boulet | Notre Dame - litho, sign & no. |
| 12. | Bragg | The Hunter - etch, sign & no. |
| 13. | Bragg | Snider the Rider - etch, sign & no. |
| 14. | Bragg | Gynecologist - etch, sign & no. |
| 15. | Budden | Canyon Waterfall - etch, sign & no. |
| 16. | Budden | Beaver Dam - etch, sign & no. |
| 17. | Budden | Spring Pasture - etch, sign & no. |
| 18. | Caldoni | The Mill - watercol, sign. |
| 19. | Caldwell | Near Miss - litho, sign & no. |
| 20. | Caldwell | Squall - litho, sign & no. |
| 21. | Caldwell | Lighthouse at Del Rey - litho, sign & no. |
| 22. | Carcan | Apocalypse - etch, sign & no. |
| 23. | Catherine | Spring Flowers I - watercol, sign. |
| 24. | Catherine | Spring Flowers II - watercol, sign. |
| 25. | Chase | Winter - etch, sign & no. |
| 26. | Chase | Harbor - etch, sign & no. |
| 27. | Clark | Wyoming Waterfall - litho, sign & no. |
| 28. | Cohelach | Lynx - litho, sign. |
| 29. | Churchill | Churchill & Kennedy - litho, plate sign. |
| 30. | Churchill | Churchill & Roosevelt - litho, plate sign. |
| 31. | Cobelle | Moulin Rouge - litho. |
| 32. | Cobelle | Balloons - litho, sign. |
| 33. | Cobelle | Lotterie - sign. |
| 34. | Cobelle | Patisserie - litho, sign. |

35	Coombs	Yesteryear - litho, sign & no.
36	Deppert	Eve - litho, sign & no.
37	Deppert	Daniel & the Lions - litho, sign & no.
38	Diaz-Marcial	Mixed Doubles - litho, sign & no.
39	Diaz-Marcial	Lady & Co. - litho, sign & no.
40	D'Izarny	Tranquil Lake - litho, sign & no.
41	Euren	Trapper I - etch, sign & no.
42	Euren	Trapper II - etch, sign & no.
43	Fanch	Street Scene - litho, sign & no.
44	Filos	Duet - litho, sign & no.
45	Filos	Song - litho, sign & no.
46	Fitreman	Abstract - etch, sign & no.
47	Fox	Sunset - litho, sign & no.
48	Francke	Gemini Twins - litho, sign & no.
49	Fred	The Owl - etch, sign & no.
50	Fred	Dino - etch, sign & no.
51	Gantner	Stone Wall - litho, sign & no.
52	Garth	Sunset - litho, sign & no.
53	Gottfried	Lighthouse - litho, sign & no.
54	Graham	Scarlet - etch, sign & no.
55	Graham	Celeste - etch, sign & no.
56	Graham	Waterfall - etch, sign & no.
57	Harpaz	Hollywood - litho, sign & no.
58	Hoi	The Village - litho, sign & no.
59	Huchet	Cafe - litho, sign & no.
60	Huchet	Sacre Coeur Montmartre - litho, sign & no.
61	Huchet	Sailboats - litho, sign & no.
62	Huchet	On The Beach - litho, sign & no.
63	Izard	April - litho, sign & no.
64	Izard	May - litho, sign & no.
65	Jeni	Miniatures - etch, sign & no.
66	Joy	Blue Lotus - etch, sign & no.
67	Joy	The Fan - etch, sign & no.
68	Kelly	Mont St. Michel - litho, sign & no.
69	Kelly	Sundown - seri, sign & no.
70	Klymowska	Floral - seri, sign & no.

71	Krajnc	Mucci Peccorini - litho, sign & no.
72	Krajnc	Eye of Truth - litho, sign & no.
73	Krasnyansky	Rustov Blue - litho, sign & no.
74	Lalande	Umbrella Woman w/Child - litho, sign & no.
75	Lalande	Umbrella Woman w/Children - litho, sign & no.
76	LeBaDang	Erotica Tryptich - etch, sign & no.
77	Lewis	Picnic - litho, sign & no.
78	Lis	Canale - litho, sign & no.
79	Lis	Golden Mantled Rosella - etch, sign & no.
80	Lis	Panda - etch, sign & no.
81	Lis	San Travano - litho, sign & no.
82	Long	Sarong Girls - litho, sign & no.
83	Lubeck	Wildflowers - litho, sign & no.
84	Lubeck	On Course - litho, sign & no.
85	Mark	On Waves of Wind - litho, sign & no.
86	Noyer	Le Grande Cascade - seri, sign & no.
87	Noyer	Oiseau - seri, sign & no.
88	Olson	Wilderness - etch, sign & no.
89	Olson	Mountain Home - etch, sign & no.
90	Unknown	Persiagraph.
91	Unknown	Persiagraph.
92	Rafflewski	Capitol - litho, sign & no.
93	Russomanno	Ballerina - litho, sign & no.
94	Russomanno	Misty - litho, sign & no.
95	Rowe	Canada Geese - litho, sign & no.
96	Schofield	Diana Girl - litho, sign & no.
97	Schofield	Southward - litho, sign & no.
98	Schofield	Daybreak - litho, sign & no.
99	School of Vee	Oriental Suite - watercol on cork, sign.
100	School of Vee	Oriental Suite - watercol on cork, sign.
101	School of Vee	Oriental Suite - watercol on cork, sign.
102	School of Vee	Oriental Suite - watercol on cork, sign.
103	School of Vee	Oriental Suite - watercol on cork, sign.
104	School of Vee	Oriental Suite - watercol on cork, sign.
105	Stellefson	After Eakins - pastel, sign.
106	Stellefson	Red & White - pastel, sign.

107	Stellefson	Nude w/Flowered Pillows - charcoal, sign.
108	Stellefson	Coffee at Crawford House - pastel, sign.
109	Stellefson	Regatta - pastel, sign.
110	Tarrone	Horseman - litho, sign & no.
111	Trincot	Around the Bend - litho, sign & no.
112	Trincot	After the Race - litho, sign & no.
113	White	Bird of Paradise II - litho, sign & no.
114	White	Orchid II - litho, sign & no.
115	Winchester	Street Scene - litho, sign & no.
116	Yesis	Mill Pond Cabin - litho, sign & no.
117	Calder	Ceramique d'Art - poster.
118	Hundertwasser	Downtown Lane - poster.
119	Klee	Figures & Images - poster.
120	Lautrec	Moulin Rouge - poster.
121	Miro	Mallery Maghin - poster.
122	Picasso	Suite of 16 posters.
123	Yamagata	Martin Lawrence Galleries - poster.
C1	Chagall	Paris Opera - litho, poster, sign.
C2	Chagall	Red Sun Over Paris - litho, plster, sign.
C3	Chagall	Elsa Triolet - litho, poster, sign & no.
C4	Chagall	Paris Opera - print w/signed photograph.
C5	Chagall	Night of Love in St Paul - etch, sign & no.
C6	Chagall	Angel Blessing Jerusalem - etch, sign & no.
C7	Dali	Homage to Lincoln - litho, sign & no.
C8	Dali	Cadaquez - litho, sign & no.
C9	Dali	Wailing Wall - litho, sign & no.
C10	Dali	Gala Aurora - litho, sign & no.
C11	Dali	Song of Songs - etch & watercol, sign.
C12	Dali	La Couche et la Mouche - etch, sign & no.
C13	Dali	Venice - litho, sign & no.
C14	Dali	20th Century Dancers - litho, sign & no.
C15	Dali	Gala Nude/Abraham Lincoln - litho.
C16	DePice	Study of an Old Man - pencil, sign.
C17	DePice	Landscape - collage, sign.
C18	Miro	Miravillas - litho, sign & no.
C19	Moross	Stella - seri, sign & no.
C20	Picasso	Young Spanish Peasant - litho, sign & no.

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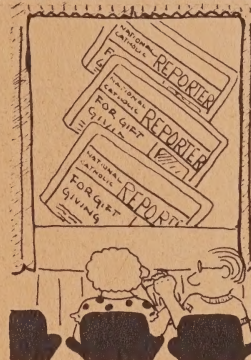
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Internal Revenue Service
ANDOVER, MA 05501

12
MARJORIE F RAGONA
223 HIGHLAND AVE
SOMERVILLE MA 02143

If you have any questions, refer to this information:

Date of This Notice: JULY 11, 1983
Social Security Number: 126-22-6194
Document Locator Number: 08221-050-27718-3
Form 1040 Tax Year Ended: DEC. 31, 1982

Call: 523-1040 LOCAL BOSTON
or 1-800-424-1040 OTHER MASS.

Write: CHIEF, TAXPAYER ASSISTANCE
Internal Revenue Service Center
ANDOVER, MA 05501

Correction Notice— Refund Due Taxpayer

If you write, be sure to attach this notice.

As a result of an error we corrected on your tax return, you are entitled to a refund of \$ 785.22. If you have not yet received a check for this amount it will be sent to you within 6 weeks from the date of this notice unless you owe other taxes.

Correction Explanation

AN ERROR WAS MADE WHEN YOUR
ITEMIZED DEDUCTIONS WERE ADDED.

Tax Statement

Tax Withheld	\$ 563.22
Estimated Tax Payments ...	.00
Other Credits	222.00
Other Payments	.00
Total Payments and Credits	\$ 785.22

Total Tax on Return 26.00

Corrected Balance of Tax on Return00

Overpayment of Tax 785.22

Less: *Penalty00
*Interest00

**Amount applied to your
estimated tax00

Total Subtractions from Overpayment00

Amount to be Refunded to You if You
Owe no Other Taxes \$ 785.22

Any interest due you will be added.

*See Codes on the back for an explanation of penalty and interest charges.

**Estimated Tax Filers Note—Please check to see if you should file an amended declaration of estimated tax because your tax was refigured.

Explanation of Penalty and Interest Charges

Code 01—Filing and Paying Late

A combined penalty has been added because your return was filed late and the tax was not paid when due. The penalty is figured at 5 percent of the unpaid tax for each month or part of a month the return was late. It cannot be more than 25 percent of the tax paid late. (See "Elimination of Penalty--Reasonable Cause" on this page.)

Code 02—Underpayment of Estimated Tax

A penalty has been added because your estimated tax was underpaid. Generally, this penalty is charged when the total tax payments made on time are less than 80 percent of the tax shown on the return. The penalty is figured daily for the time the tax remains unpaid. However, all or part of this penalty can be removed if you meet any of the exceptions listed in the instructions on Form 2210 (Underpayment of Estimated Tax by Individuals). Those are the only exceptions that can be accepted.

Code 04—Dishonored Check

A penalty has been added because your check to us was not honored by your bank. For checks of \$5 or more, the penalty is \$5 or 1 percent of the total, whichever is greater. For checks of less than \$5, the penalty is the amount of the check. (See "Elimination of Penalty--Reasonable Cause," on this page.)

Code 06—Negligence

A penalty has been added for negligence. It is figured at 5 percent of the underpaid tax, plus 50% percent of the interest charge. This 50 percent of the interest charge is a penalty and cannot be deducted from Federal taxes.

Code 07—Paying Late

A penalty has been added because your tax was not paid when due. The penalty is $\frac{1}{2}$ of 1 percent of the tax not paid on time. It is figured for each month or part of a month the payment was late and cannot be more than 25 percent of the tax paid late. However, any period used in figuring a penalty explained in Code 01 has not been included in figuring this penalty. (See "Elimination of Penalty--Reasonable Cause," on this page.)

Code 08—Missing Social Security Number

A penalty has been added because your return did not include your social security number, or your spouse's number if you are married and filing a joint return or married and filing separate returns. The penalty is \$5 for each time a required number was not included. (See "Elimination of Penalty--Reasonable Cause," on this page.)

Code 09—Interest

Interest is figured on unpaid tax from the due date of the return to the date of full payment or to the date of this notice. The enclosed Notice 433 gives information on the interest rates.

Elimination of Penalty--Reasonable Cause

Except for the Underpayment of Estimated Tax and Negligence penalties, the law provides that the penalties explained above can be removed if you have an acceptable reason. If you believe that you have a good reason but have not yet sent us an explanation, please send it to us. We will review it and let you know what our decision is.

Note: All or part of the penalty amount will be refunded if your reason is acceptable.

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WORLD JOURNAL OF SURGERY

Official Journal of the Société Internationale de Chirurgie

Discovery

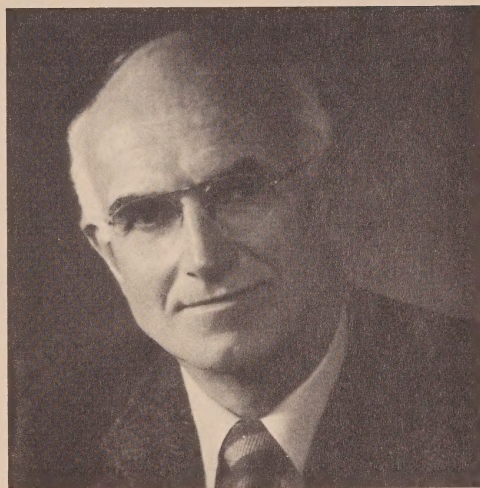
Reflections on the First Successful Kidney Transplantation

by Joseph E. Murray, M.D.

All progress is a continuum. One generation initiates, another germinates, the next sees the flowering, and finally, the nourishing fruit is made available to all the world. Instead of tracing the origins of organ transplantation back to its beginnings, I will relate the story of the first successful organ transplant as it developed for me as I stepped onto the walking escalator of surgical progress.

I first became interested in tissue and organ transplantation at Valley Forge General Hospital, Phoenixville, Pennsylvania, during World War II while caring for seriously injured burn casualties. Many were "aviator" burns involving total destruction of the face and hands. The Chief of the Plastic Surgical Service was Dr. James Barrett Brown, then the outstanding plastic surgeon in the United States, if not the world. Often, while scrubbing with Dr. Brown, we would discuss the use of skin homografts (as allografts were then termed) to resurface the severely burned patient as the ultimate hope to save life. Dr. Brown had worked previously with Dr. E. Padgett of Kansas City who had invented the dermatome and popularized the use of skin grafts. Dr. Padgett, in the late 1920's, grafted a severely burned patient with skin from an identical twin sibling. The grafts seemed to survive and the patient lived. However, the survival of the twin's skin could not be documented or distinguished from "creeping substitution" by epithelium from the recipient.

Dr. Brown, later at Washington University in St. Louis, demonstrated conclusively that exchanged skin grafts between identical twins could survive intact with histology indistinguishable from that of autografts [1].



The immunological barrier between individuals, other than identical twins, loomed impenetrable. Dr. Brown was pessimistic about the possibility of ever achieving permanent survival of skin between genetically different humans. He was undoubtedly influenced by Dr. Leo Loeb, also of St. Louis, who published "The Basis of Individuality" in the 1930's. Loeb categorically stated that all transplants between genetically different individuals were doomed to fail because of the immutable cellular difference between the individuals. When Dr. John M. Converse, in the early 1950's, invited Loeb to address the 1st International Conference on Transplantation,* Dr. Loeb declined, stating that the subject matter was a waste of time because the goal was impossible to attain [2].

Dr. Brown, together with Dr. Frank McDowell, in the early 1940's reported that second sets of skin

*This series of conferences later became the genesis of the International Transplantation Society.

homografts used as temporary biological dressings in the therapy of burns seemed to dissolve more rapidly than did the first set. They even suggested some sort of antigenic process as a cause of this clinical observation [3]. Even earlier than this, Dr. Emile Holman had observed and recorded what he considered accelerated rejection of second set skin homografts [4].

Neither of these reports had great impact. Clinical observations do not receive recognition until supported by controlled, objective, repeatable data. It was World War II that set the stage for this required documentation. By coincidence, Dr. Brown, stationed in England as Chief Consultant in Plastic Surgery for the European theater, suggested that Dr. Peter Medawar, then a young zoologist, study the problem of skin homografts in Glasgow with Dr. Thomas Gibson, a plastic surgeon. This collaborative effort documented the "second set" phenomenon, i.e., second skin grafts from the same donor were rejected more rapidly than the first. The rejection process was thus shown to be of immunological nature and theoretically amenable to manipulation and therefore potentially soluble [5].

Meanwhile, during World War II, Dr. Wilhelm Kolff, interred in his native Netherlands by the German Occupation, developed an artificial kidney. After the war, in the late 1940's, he demonstrated his first renal dialysis machine at the Peter Bent Brigham Hospital in Boston. Dr. George W. Thorn and Dr. Carl W. Walter modified it for patient use. Dr. John P. Merrill was assigned charge of the renal dialysis program from its inception.

Under Dr. Thorn's vision, a program in kidney transplantation was planned with the aim to replace diseased kidneys which were the putative cause of hypertension. As a young intern, I recall during Grand Rounds at the Peter Bent Brigham Hospital Dr. Thorn's discussing hypertension. The audience gasped at his daring statement, "This patient's hypertension could be corrected by the removal of both kidneys!" The initial series of human renal transplants was reported by Hume, Merrill, and Miller [6].

At that time, David Hume, as Director of the Surgical Research Laboratory under Dr. Francis D. Moore, was involved in an imaginative study of the pituitary-hypothalamic axis and its influence on hormonal secretions. Dr. Hume had erected a screened observational cage into which he placed animals bearing intracranial electrodes and adrenal vein cannulas draining externally into a closed system. By beaming selected radio signals, the adrenal hormonal output was altered and documented.

For two years we worked together, he mostly on his own projects, and I on the renal transplant problem. As a plastic surgeon, I was more interested in skin transplants than renal transplants. How-

ever, the kidney seemed a much better organ to study as a biological indicator of the transplantation reaction: it had blood vessels large enough to anastomose, cessation of function was easy to measure, and it was a pleasant surgical challenge.

At that time, the standard laboratory model of a renal transplant was a kidney anastomosed to the carotid vessels in the neck, using a skin ureterostomy to collect urine and measure function. Experimental renal transplantation had been performed since the 1900's when Dr. Alexis Carrel described his techniques of vascular anastomoses. All investigators noted a marked contrast between the post-transplant function of renal autografts and homografts. The homografts functioned for hours or days only, whereas autografts could function for weeks and even longer. Nevertheless, all investigators noted that the autograft could not function normally after a finite period of time. This failing renal function was presumed to be due to lack of lymphatics, lack of nerve supply, abnormal ambient temperature, mechanical ureteral factors, and/or infection.

Therefore, my first laboratory aim was to devise a transplant operation which, in the absence of an immunological barrier, could produce normal renal function indefinitely. By 1954 I had several animals living over 2 years on solitary, life-sustaining renal autografts. The key was the implantation of the kidney into the peritoneal cavity of the dog using an ureteral anastomosis to the bladder. This eliminated the mechanical, thermal, and infectious disadvantages of the previous experiments [7].

Thus, the stage was set when identical twins were referred to the Peter Bent Brigham Hospital for potential renal transplantation in the autumn of 1954. Medical expertise in handling end-stage renal disease was at hand. A proven laboratory model for the operation existed. Genetic identity was established by reciprocal skin grafts. The transplant operation was performed on December 23, 1954, when Ronald Herrick, operated upon by Dr. J. Hartwell Harrison, donated one of his healthy kidneys to his twin brother Richard. I performed the intra-abdominal operation with the ureterovesical anastomosis exactly as it was done in our dogs (Fig. 1). The kidney functioned immediately [8, 9]. The patient's recovery was rapid and complete, exceeding our highest hopes (Fig. 2). You must recall that at that time we clinicians had been conditioned by our experience with human cadaveric renal transplants into unmodified hosts. In those patients, renal function was always delayed, poor in quality, and short in duration. The recipient operation performed in Richard Herrick has been the prototype for human renal transplantation ever since.

Two of many reminiscences regarding the first twin transplant are worth recall. We assumed that this opportunity would be a once-in-a-lifetime

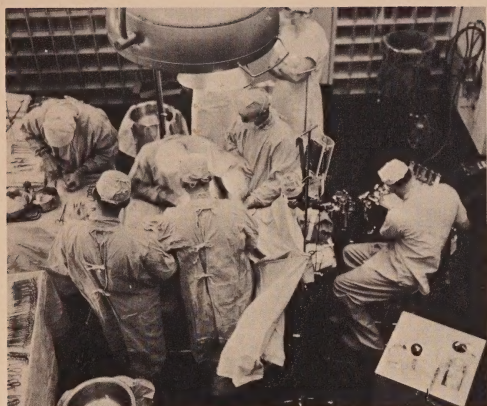


Fig. 1. Intraoperative photograph of the world's first successful renal transplantation performed at the Peter Bent Brigham Hospital, December 23, 1954. Left to right: Daniel Pugh, M.D., Joseph E. Murray, M.D. (surgeon), John L. Rowbotham, M.D. (1st assistant), Edward B. Gray, Jr., M.D. (2nd assistant), Mrs. Comiskey (circulating nurse), and Leroy Vandam, M.D. (anesthesiologist).



Fig. 2. Ronald and Richard Herrick leaving the Peter Bent Brigham Hospital in January, 1955. Richard's dramatic improvement indicated that the transplantation operation was an effective treatment for end-stage renal disease.

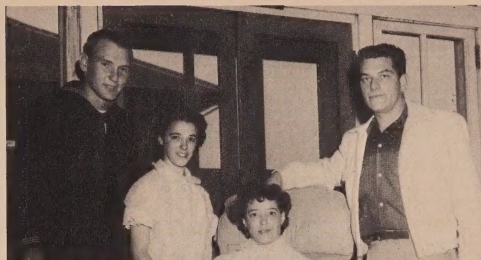


Fig. 3. Edith Helm (seated) and Wanda Foster (her twin sister) with their respective husbands of only 3 months, as they appeared at the Peter Bent Brigham Hospital in May, 1956.

event, not realizing the statistical incidence of renal disease in twins and their potential discordance in contracting nephritis.

The first episode involves our calling the police to help us document fingerprint patterns. In addition to the use of reciprocal skin homografts, we wished to test every possible proof for monozygosity including fingerprint patterns. News reporters on routine assignment at the police station immediately detected the news value of our query. That evening's newspaper carried the headlines, "Brigham Doctors Plan Daring Operation." The floodgates had opened. During the next few weeks, as we treated Richard's uremia and evaluated his skin grafts, daily news releases were transmitted locally and nationally. It was both an education and a shock to discover how sustained and widespread public interest in organ transplantation was.

The second memory involves the donor's preoperative reaction. He was well motivated, intelligent, and anxious to help his brother in every way. However, after Dr. Harrison, who would be performing the donor nephrectomy, had explained the ramifications of the operation with its early and late consequences, the donor asked if we physicians at the Brigham would be prepared to guarantee all of his future medical and surgical needs. Although his question seemed reasonable to him, it implied some medical, ethical, and even financial responsibility on our part. Dr. Harrison replied that of course, we could not assume responsibility for all his subsequent health needs; we were merely offering him the opportunity to help his brother. Dr. Harrison immediately followed with a question of his own to Ronald Herrick: "Do you think that any of us doctors here [in the room were, besides myself, Drs. Merrill, Moore, Dammin and Thorn] would ever, at any time, refuse to help you to the best of our abilities?" Ronald paused and then realized that his future, and that of his brother, rested on our professional integrity and sense of responsibility, rather than on legalistic agreements.



Fig. 4. Edith and Wanda with their husbands, children (2 for Edith and 3 for Wanda), and their grandchildren as they appeared in 1981. Edith is the longest living transplant recipient in the world, has normal renal function, and leads a normal, unrestricted life.

Paradoxically, the immediate and complete success of the first transplant still serves as a model for the desired end result in "spare parts" surgery, because the recipient achieved normal renal function along with control of hypertension and congestive heart failure. Our experience with identical twins increased during the 1950's. Biologic dividends resulted from care of these patients, e.g., one twin recipient completed a normal pregnancy, another improved urinary bladder hypotonicity and reflux after the transplant, and another had improved hemopoietic function. These successful twin transplants proved to be powerful stimuli for worldwide redirection of basic immunologic research [10].

Renal disease was not to be easily thwarted. Two of our early twin transplant patients developed glomerulonephritis in the transplant after only a few months of normal function and ultimately died from the second siege of "terminal" uremia. This experience opened the possibility of studying the etiology and prophylactic treatment of glomerulonephritis in humans. To date, these efforts have been only partially successful.

Richard Herrick married his recovery room nurse, had two children, and died 8 years later of a myocardial infarct. Today over 30,000 renal transplants have been performed worldwide. The longest survivor is Edith Helm whom we transplanted in 1956 (Figs. 3 and 4). She is a mother, the first transplant recipient to complete a pregnancy, and last year became a grandmother [11]. She has normal renal function and leads an active life as wife of a rancher in Oklahoma.

The first twin transplant was, therefore, only one step, although an important one, on the long road in

the development of organ replacement, or "spare part" surgery. It was also a cog in the management of end-stage renal disease. No longer is there any quarrel between transplantation and dialysis regarding their roles in therapy. They are complementary modalities to be used as indicated for the individual patient.

It has been stated that today approximately 15–20% of all operations performed in the United States deal with transplantation in some way or another: vascular access, degenerative joint disease, organ biopsies, secondary neoplasms, etc. Whether this is true or not, there is no doubt that the first successful transplant did have, and continues to exert, a tremendous impact on all of medicine and surgery on a worldwide basis.

It was a heady, exhilarating experience to be there at the start and to perform the first successful operation in humans. It was, of course, not a solo performance; I had surgical responsibility, Dr. Merrill had medical responsibility. Together we planned and treated. The entire hospital participated, Dr. Thorn and the Medical Service, Dr. Francis D. Moore and Dr. J. Hartwell Harrison of the Surgical Service, Dr. Gustave J. Dammin of Pathology, all joined together at the Peter Bent Brigham Hospital, a small institution that gathered, housed, and nourished us all [12].

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AMERICAN ASSOCIATION OF RETIRED PERSONS

National Headquarters

1909 "K" Street, N.W., Washington, D.C. 20049

AARP's GROUP HOSPITAL PLAN

is underwritten by:



The Prudential Insurance Company of America
Fort Washington, Pennsylvania 19034

HERE'S HOW TO ENROLL:

1. If you're not a member of AARP, complete the Membership Acceptance Form.
2. Complete and sign the Enrollment Form.
3. Make check or money order payable to AARP Insurance Program.

PLEASE DO NOT SEND CASH

4. Mail both forms and payment in the enclosed envelope.



AMERICAN ASSOCIATION OF RETIRED PERSONS

1909 "K" Street, N.W., Washington, D.C. 20049

Dear Friend,

I just read over the long list of AARP Benefits. I see so many good reasons to become an AARP Member, I find it hard to believe that any one who is eligible would not join.

If you haven't sent in your Membership Acceptance yet—I wonder why. I tried to put myself in your place. I asked myself—"What could be your reasons for not joining AARP?"

I tried very hard, but the only reasons I could come up with were:

You don't need an organization to protect your rights, benefits, and programs like Social Security and Medicare.

You don't need the Benefits AARP provides. They're not worth the \$5 a year (even though it only comes to a few pennies a day).

You don't need AARP Pharmacy Services that provide medicines and drugs at substantial savings.

You don't want to meet new people...make new friends...or enjoy social and educational programs.

Honestly, I tried my best. But these were about the only reasons I could come up with for not joining AARP. I doubt that any of them will apply to you.

That's why I believe you will have many good reasons to mail your AARP Membership today.

Sincerely,

Ronald D. Hagen

Ronald D. Hagen
Membership Division

ANCE

Please be sure that your name and address are shown here correctly.

Mrs. M. Rgona
223 Highland Ave. 2

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- **MEDICARE ASSISTANCE PROGRAM**—your peers help you with Medicare, insurance claims and appeals.
- **AARP's GROUP HOSPITAL PLAN** because your pre hospital insurance may not cover all your medical bills. Enrollment form on other side.

You have earned these benefits—now you can take advantage of them. Fill in and send your AARP Membership Acceptance . . . and your Enrollment Form if you want to take advantage of AARP's Group Hospital Plan. Please Reply Before **JULY 30, 1983**

Are there any good
reasons not to
join AARP?



AMERICAN ASSOCIATION OF RETIRED PERSONS

1909 "K" Street, N.W., Washington, D.C. 20049

YOU'VE ALREADY PAID MOST OF YOUR DUES!

Now Start Collecting The Benefits

Dear Friend,

You paid your dues by living through some of the most difficult and trying times in American History.

You endured, you survived -- one crisis after another. A devastating Depression. Then, the most destructive war the world has ever known.

And the peace that followed has not been all that peaceful.

No doubt about it, you have definitely paid your dues. I know. Because there are many other Americans a lot like you.

14 million of them, who shared your experiences . . . who speak your language . . . who have many of the same ideals, hopes, and problems that you do.

They want you to join them -- by accepting this invitation to join AARP.

They need you. You need them. Because AARP's 14 million Members give you and them an influence in government . . . that none of us can ever achieve by ourselves.

That's how we make our "combined clout" felt on programs and legislation that are vital to all of us. Social Security . . . Medicare . . . Tax Reforms . . . improved pension coverages . . . and the elimination of mandatory retirement.

If AARP did nothing else but help protect . . . and expand the hard-earned benefits of older Americans -- I'm sure you'd agree your \$5 for an entire year's dues would be a small sum to pay.

But, that's only the beginning.

Your dues (your spouse's membership is FREE) entitle you to a great number of other valuable benefits. Benefits that have been specially designed to provide practical solutions to many of your everyday problems.

PROBLEM --

"I need a lot of medicines and drugs, but the prices are just out of sight."

(for Solution . . . over)

AARP'S SOLUTION -- AARP's non-profit, home delivery Pharmacy Service offers Members medicine and prescriptions at substantial savings. This includes medical supplies and appliances, as well as health and beauty aids. It's convenient, you order without leaving your home. You get delivery (postage-paid) in just a few days. And, you don't pay for anything until after you receive it.

PROBLEM -- "I'd like to get in on those Money Market rates. But I don't have a lot to invest, and I don't want to do anything risky."

AARP'S SOLUTION -- Members can earn competitive yields in the NRTA-AARP U.S. Government Money Market Trust -- without investing a lot of money. As little as \$500. Yet you get all the security possible from a portfolio issued and guaranteed by the U.S. Government and its agencies. There are no sales charges and you can get to your money quickly by writing checks for \$500 or more. This Trust has quickly grown to become the second largest fund of its kind in the entire country.

PROBLEM -- "Now, that I've got the time to travel -- I can't afford the hotels and motels."

AARP'S SOLUTION -- AARP has arranged 10% to 25% discounts at participating hotels and motels. These include the best-known chains such as Holiday Inn, Sheraton, Howard Johnson, and many others. And, as an AARP Member you get the highest discounts available on car rentals from Hertz, Avis, and National.

PROBLEM -- "I still like to drive. But I don't like all the headaches and hassles that go with it."

AARP'S SOLUTION -- AARP helps take the worry out of your traveling. So it's a lot more fun again, the way it's supposed to be. As a Member you're eligible for the AARP Motoring Plan which offers you highly-regarded AMOCO Motor Club Protection. And for less than you would pay otherwise. This includes 24 hour emergency road and towing services . . . emergency check cashing . . . trip planning with easy-to-read, oversize maps . . . PLUS many other benefits -- especially designed for older motorists.

PROBLEM -- "I see a lot of magazines, but none of them seem to have more than a page or two that

interest me."

AARP'S SOLUTION -- As a Member you'll receive the magazine that understands the needs and interests of older people -- "Modern Maturity" magazine. Your subscription to this colorful, award-winning magazine is included in your yearly AARP dues. You get 6 issues a year and it's chock-full of articles on financial planning, travel, grandchildren, and other interesting and useful subjects. "Modern Maturity" is truly your magazine.

PROBLEM -- "By the time I hear about activities I'd like to get involved in, it's usually too late for me to do anything about it."

AARP'S SOLUTION -- Every month you'll receive the "AARP News Bulletin". It will keep you up-to-the-minute on activities and legislation that can affect you. The "AARP News Bulletin" is included in your \$5 annual dues.

PROBLEM -- "There's a lot I'd like to know about legal matters, retirement planning, and how to manage my money better. But I could spend a fortune on all the books I'd have to buy."

AARP'S SOLUTION -- Retirement Guide Booklets are available exclusively to AARP Members. They are interesting and informative while providing insight into such topics as legal matters . . . money management . . . retirement planning . . . hobbies . . . health . . . food and nutrition . . . home repairs . . . housing . . . second careers . . . and crime prevention.

PROBLEM -- "Sure I'd like to meet interesting people, make new friends, take part in social or educational programs. But where?"

AARP'S SOLUTION -- That's why there are more than 3,000 local AARP Chapters around the country. One is near you. But you don't have to join or go to the meetings -- unless you want to. But, like many other AARP Members, you'll find your local Chapter will provide you with a real opportunity to make new friends, and to take part in a wide variety of interesting and valuable programs.

PROBLEM -- "I've got a hospital insurance plan. But I know it can't cover everything."

(for Solution . . . over)

AARP'S SOLUTION -- THE AARP GROUP HEALTH INSURANCE PROGRAM.

AARP believes older Americans deserve the best possible health care . . . and the best possible Group Health Insurance. Plus the guarantee that you can't be turned down for enrollment. That's why close to 2 million Members have taken advantage of their right to enroll. Here are some of the reasons you, too, may want to consider AARP's Group Hospital Plan:

Even if you already have basic hospital insurance, this Plan helps meet costs your plan may not cover. (These costs may include out-of-pocket expenses like increased transportation costs when your spouse comes to visit, household help while you're hospitalized, the telephone and TV for your room.)

Your daily cash benefits are paid from the very first day of covered hospitalization. (As you know, some plans don't begin to pay until you spend a number of days in the hospital. With AARP's Group Hospital Plan, you collect right from the very start.)

You -- as an AARP Member -- and your spouse, age 50 and over, cannot be turned down for enrollment. (One of the benefits of AARP membership is your right to enroll and be accepted without questions.)

Your cash benefits are paid directly to you or to anyone you choose. (They are not paid to the doctors, or to the hospital unless you specifically say so.)

Your AARP Plan is underwritten by Prudential. As you probably know, Prudential is the nation's largest insurance company.

Please read the enclosed brochure for complete details concerning benefits, limitations, exclusions, costs, and the terms under which your insurance may remain in force. Please reply before July 30, 1983.

If you take advantage of your opportunity to enroll in the AARP Group Health Insurance Program by July 30, 1983 -- Your protection will begin on August 1, 1983. BUT TO TAKE ADVANTAGE OF THIS OFFER, YOU MUST BE A MEMBER OF AARP.

THREE EASY THINGS TO DO.
BUT THEY CAN MAKE A BIG DIFFERENCE.

1. Fill in the enclosed Membership Acceptance to join AARP. The dues are only \$5 for a full year. YOUR SPOUSE WILL BE A MEMBER WITHOUT ANY EXTRA CHARGE.
2. To take advantage of our Guarantee that you cannot be turned down for THE AARP GROUP HEALTH INSURANCE PROGRAM -- fill in the Enrollment Form and enclose your first month's payment.

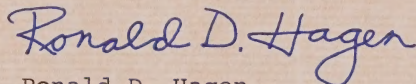
You can enroll your spouse at the same time. Your Certificate of Insurance will be mailed to you. Read it in the privacy of your own home . . . no one will call or visit you. IF YOU ARE NOT 100% SATISFIED . . . SIMPLY RETURN THE CERTIFICATE WITHIN 30 DAYS OF RECEIPT. Your coverage will be cancelled. You'll receive a full refund. And there's absolutely no obligation.

3. Enclose both your Membership Acceptance and Enrollment Form with a check for your \$5 Membership Dues and your first month's payment. MAIL IN THE ENCLOSED POSTAGE-PAID REPLY ENVELOPE.

And please do it before July 30, 1983 so that your insurance protection will start on August 1, 1983.

As I said earlier in this letter, you have definitely earned the right to be an AARP member . . . and to enjoy all the benefits that are associated with AARP membership. Welcome!

Sincerely,

A handwritten signature in blue ink that reads "Ronald D. Hagen". The signature is written in a cursive, flowing style.

Ronald D. Hagen
Membership Division

P.S. Please remember, even though you decide not to enroll for insurance -- you can still join AARP. And I'm sure you'll want to. That \$5 is probably one of the last real bargains left in America.



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City/State/Zip _____

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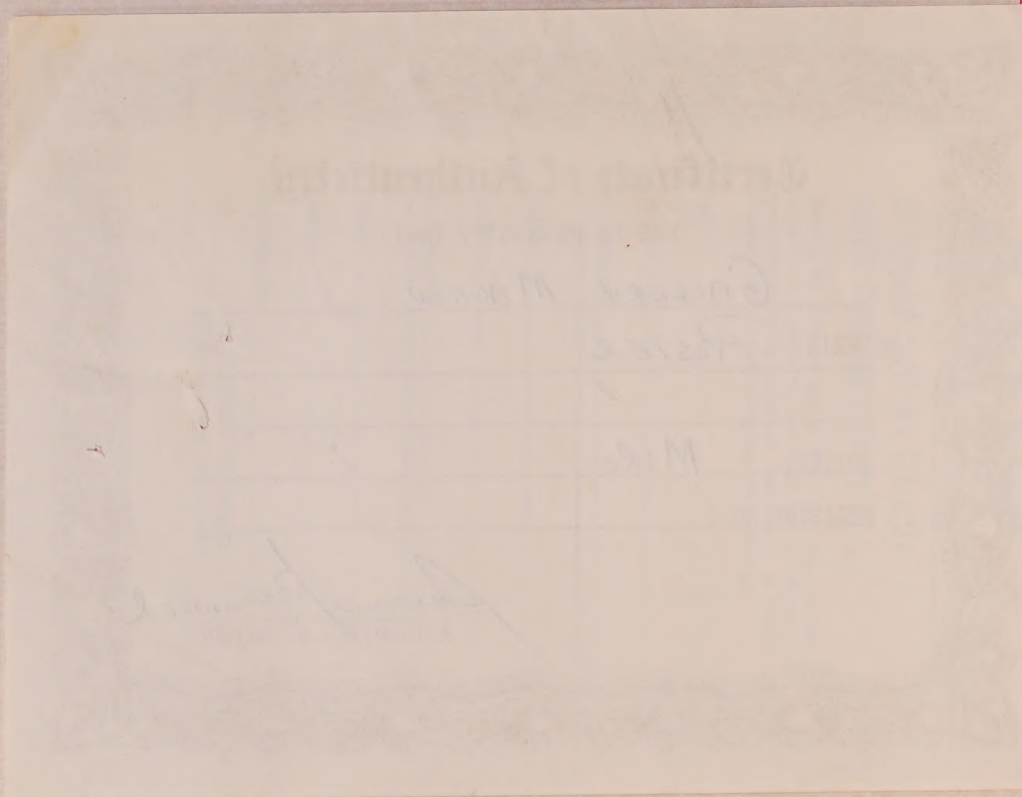
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FOR
AARP MEMBERS *ONLY!*

AARP's

Group Hospital Plan

PAYS YOU
from the first day you
enter the hospital!

\$8.95 per month for you
\$8.95 per month additional for your spouse

When you're in the hospital, there are almost always extra expenses that arise. While most hospitalization policies and Medicare are fine, they weren't designed to cover those out-of-pocket expenses—like increased transportation costs when your spouse comes to visit, household help while you're hospitalized—even the telephone and TV for your room.

AARP's Group Hospital Plan pays its benefits by check made out directly to *you* or to the hospital if you prefer. You and you alone decide how this money is to be used. And it is paid *in addition* to any other insurance benefits you may receive from any source whatsoever.

If you enroll right now, you can assure that these benefits will be available to you from the very first day of a covered hospital confinement.

READ DETAILS INSIDE AND ACT NOW!

CHECK THESE FIVE VALUABLE FEATURES:

- 1** Benefits are paid from the very first day of covered hospital confinement, for up to 371 days.
- 2** Members and their spouses (age 50 or over) cannot be turned down for enrollment.
- 3** Benefits are paid directly to you unless you specify otherwise.
- 4** Benefits are paid for covered hospital stays regardless of any other coverage you have, even if you are in a Veterans Administration or other government hospital, even if you get benefits from Workers' Compensation.
- 5** Daily benefits are doubled for as long as 371 days while you are confined in a hospital intensive care unit, including cardiac or burn unit.

For Members and Spouses Under 65 Years of Age

THIS PLAN PAYS YOU:

\$25.00 a day (\$175.00 a week) starting with the first day of covered hospital confinements for up to 371 days.

Double the daily benefit (\$50.00 a day) for up to 371 days while you're confined in a hospital intensive care unit, including cardiac or burn unit.

NOTE: 65-and-over benefits are paid for confinements which start on or after the first of the month in which you, or your spouse, reach age 65.

For Members and Spouses 65 Years of Age and Over

THIS PLAN PAYS YOU:

\$17.00 a day (\$119.00 a week) starting with the first day and continuing through the 60th day of covered hospital confinement.

\$45.00 a day (\$315.00 a week) from the 61st through the 90th day of covered hospital confinement.

\$75.00 a day (\$525.00 a week) from the 91st through the 371st day of covered hospital confinement.

Double the above daily benefits for as long as 371 days while you're confined in a hospital intensive care unit, including cardiac or burn unit.



Vice President
AARP Group Insurance

ED DODDS OF PRUDENTIAL ANSWERS 6 IMPORTANT QUESTIONS ABOUT THIS PLAN—

Q. When may I enroll in AARP's Group Hospital Plan?

A. Right now. You cannot be turned down if you become a Member of AARP.

Q. Are confinements in Veterans Administration hospitals or other government hospitals covered by this Plan?

A. Yes. This Group Plan will pay benefits for covered confinements in a Veterans Administration hospital or other government hospitals.

Q. Will AARP's Group Hospital Plan pay benefits if I also receive benefits under another policy or Workers' Compensation?

A. Yes. This Group Plan pays benefits directly to you or to the hospital if you prefer, regardless of any other insurance you have.

Q. Why should I consider this insurance if I am protected under Medicare?

A. Medicare was never intended to provide complete protection. It provides an excellent base for a comprehensive program of medical and hospital protection. According to the December 1981 Social Security Bulletin, Medicare covers approximately 70% of the hospital care costs of the elderly. This Insurance Plan pays benefits in addition to Medicare and

can be used to help you pay costs which may not be fully covered by Medicare, such as full-time private-duty nurses.

Q. How do I collect my benefits?

A. When you enroll in the Plan, you will receive claim forms with complete instructions for fast claim processing along with your Certificate of Insurance, an AARP Insurance Card, and a toll-free phone number to call for help with any questions you may have.

Q. What is AARP's role in the insurance program?

A. AARP is a voluntary non-profit association. To make high-quality, reasonably priced health insurance available to its Members, the AARP Insurance Trust has arranged for a program of group insurance to be underwritten by The Prudential Insurance Company of America.

IT'S A NICE FEELING TO BE INSURED BY THE WORLD'S LARGEST INSURANCE COMPANY

In becoming the insurer of the AARP Group Health Insurance Program, Prudential has made a wholehearted commitment to the health insurance needs of older people. Prudential has established a special center to serve exclusively the needs of AARP's Members enrolled in the Group Health Insurance Program.

Prudential, one of the most respected names in insurance, has pledged its vast capabilities and resources to help make the AARP Group Health Insurance Program the best it can be.

Who is eligible.

All Members of AARP can get this coverage. What's more, a husband or wife of a Member, age 50 or over, is also eligible.

Here's all you do to enroll in AARP's Group Hospital Plan:

1. If you're not a Member of AARP, complete the accompanying Membership Acceptance Form.
2. Complete the enclosed Insurance Enrollment Form.
3. Make out a check to the AARP Insurance Program to cover one year's membership dues in AARP (\$5, which covers both you and your spouse) and the first month's payment (\$8.95 per enrollee). Thus if you alone are enrolling, the check should be for \$13.95; if you and your spouse are enrolling, the check should be for \$22.90.
4. Mail the Acceptance and Enrollment Form, together with your check, in the enclosed postage-paid envelope.

30 Day Right to Examine

Even after you have enrolled in AARP's Group Hospital Plan, you'll be able to review the coverage for up to 30 days. If for any reason you decide you do not want the coverage, return the Certificate to Prudential within 30 days of receiving it. Your insurance will be cancelled and your insurance payment refunded.

What is Not Covered

Hospital confinements beginning during the first 3 months of your coverage are not covered if they are caused by or result from a pre-existing condition. This is any sickness or injury for which you receive medical advice or treatment during the 6 months prior to your insurance effective date.

Illnesses or injuries due to future acts of war are not covered.

There is a lifetime limit of 190 days of benefit payments for covered hospital confinement due to mental illness.

Coverage Requirements

You must be an AARP Member or the spouse of an AARP Member (age 50 or over).

Confinement must be in a Hospital, must be medically necessary and result from injury or sickness. Your hospitalization must be recommended by a doctor, and must begin after your coverage goes into effect.

A Hospital must be properly licensed and it must provide organized facilities for major surgery and diagnosis. It must have registered or graduate nurses providing 24-hour nursing service and have licensed physicians always on call. Confinement in a nursing, rest or convalescent home does not qualify as hospital confinement, nor does confinement in other institutions maintained primarily for the treatment of alcoholism or drug addiction.

An Intensive Care Unit must be equipped with emergency lifesaving equipment and staffed with specially trained nurses providing 24-hour-a-day monitoring of each patient's condition. A unit which is primarily a postoperation or postanesthesia facility is not an intensive care unit.

Successive Hospitalizations for the same or a related cause, separated by less than six months, will be considered one period of hospital confinement.

Your Coverage can be terminated by the company only if you cease to be an AARP Member or the spouse of an AARP Member, or fail to make your payments while the Group Plan remains in force.

Your Payments and Benefits can be changed only if the changes apply to all members of the same class insured for this Plan under the Group Policy.

To prevent the possibility of members becoming over-insured, no member may be enrolled in more than 3 plans in total under the AARP Group Health Insurance Program.

This brochure describes one of the Plans included in the AARP Group Health Insurance Program, but it is not a contract.

AARP is a non-profit membership organization. On behalf of the membership, the AARP Insurance Trust has entered into group insurance contracts with The Prudential Insurance Company of America, under which it receives allowances amounting to 5% of payments collected under such contracts. The Association also receives income from the investment of monies on deposit in the AARP Insurance Trust accounts. Such allowances and income are used for the general purposes of the Association and its Members.

The Group Policy GRP 79171 Gen A101 is issued in the District of Columbia to Trustees of the AARP Insurance Plan, 1909 "K" Street, N.W., Washington, D.C. 20049

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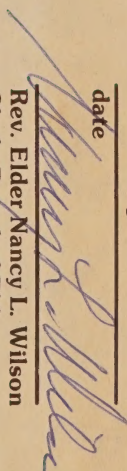
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August 3, 1981

date


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Clerk, Board of Elders

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THE REVEREND MARJORIE F. RAGONA

Malpractice Approaches the Pulpit

Clergy who fear being sued when they give advice can find solace in insurance.

By ALIX M. FREEDMAN

IN 1979, as part of his routine pastoral duties at the Grace Community Church in Los Angeles, the Rev. John MacArthur was giving guidance to Kenneth Nalley, a troubled teenager. In the midst of the counseling, the young man committed suicide.

Mr. Nalley's parents, distraught over their son's death, sued the church and the pastor for "clergy malpractice" — the first time a case was ever brought in that name.

That controversial suit was thrown out of court in October 1981. But the ensuing publicity inspired the insurance industry to stake its claim in uncharted territory: "pastoral professional liability" or "clergyman's errors and omissions" insurance.

Although some industry analysts question the real need for such coverage — a few critics dismiss it as a publicity gimmick — the insurers now include such established names as the Aetna Life and Casualty Company and the Insurance Company of North America, as well as a band of specialty underwriters. Their clientele are clergymen, who apparently believe that the Lord helps those who help themselves.

"There is no question that an increasing number of clergymen are currently seeking coverage," said Mr. MacArthur, the pastor sued by the Nalleys. "This is a very litigious society; the clergy know it and want to cover their bases."

Although he has himself never been hauled into court, and to date the Nalley vs. MacArthur case is apparently unique, the Rev. Gregory Straub of the Emmanuel Episcopal Church in Chestertown, Md., welcomes the new protection.

"When I give counsel, the possibility of a lawsuit is certainly in the back of my mind," Mr. Straub admitted. He paused and added, "I am very relieved to be insured."

Indeed, the insurance industry appears to have brought similar peace of mind to many clergymen around the nation. And the protection comes at modest prices. A premium ranging



Randy Jones

from \$12 to \$250 for some \$300,000 worth of liability coverage will cover soaring costs of legal defense, should a dissatisfied congregant sue for "bad advice."

"The scramble on the part of the clergy is part of the 'better safe than sorry' mentality," said Samuel E. Ericsson, coordinator of the Center for Law and Religious Freedom of the Christian Legal Society in Washington, D.C., who finds some justification in the mounting anxiety. "And the rates are arguably very cheap."

The malpractice coverage is generally sold as a rider to a church's multiperil or general liability plan. Typically, its wording is a spinoff of the contract laid down by the trend-setting Church Mutual Insurance Company, which reads: "The company will pay on behalf of the insured all sums which the insured will become legally obligated to pay as damages because of any acts, errors and omissions of the insured, arising out of counseling activities of the insured or counseling activities of others for which the insured is liable."

Since 1979, Church Mutual, an insurer of 25,000 churches with sales last year of \$41.3 million, has sold its coverage — of up to \$1 million — for \$30 as a rider to a church's general liability plan. The company says "a good number" of churches have taken on the rider. At the end of 1981, the company also introduced professional

pastoral liability insurance, as part of the clergyman's homeowner policy, for an additional \$12 to \$16.

Others have followed. Beginning late last year, Aetna Life and Casualty, an industry leader, began to sell a malpractice policy to its 14,000 insured churches. Aetna's premiums, offering coverage from \$300,000 to \$1 million, range from \$75 to \$90 for three clergymen, with insurance for each additional clergyman costing the church between \$19 and \$24.

FOR the insurers, admittedly, the premium income is on the order of pennies from Heaven. Despite its popularity, insurers acknowledge that pastoral liability's earnings are paltry. Aetna, which wrote almost \$4 billion in premiums last year, said its overall church business accounted for a mere \$14 million of that sum.

Pastoral insurance thus trails far behind the thriving medical, legal and even psychological counseling (which pastoral coverage is closely patterned after) malpractice areas. Still, in contrast to these other coverages, clergyman's malpractice boasts the lure of minimal risk.

According to A. M. Best, the insurance industry's statistics keeper, a total of \$99.3 billion in property and casualty premiums was written last year. Medical liability insurance, the only professional liability area the company breaks out separately, ac-

counted for sales of \$1.3 billion.

Indeed, in the underwriter's actuarially governed world, safe risk is a powerful bait. Moreover, it is something of a credo among insurers that it pays to keep pace with the Joneses — if they are other insurance agents.

"If we hadn't entered the market, our churches would have had no trouble finding the coverage elsewhere," Martin P. O'Donnell, superintendent of marketing and development at Aetna Life and Casualty, said.

"Insurance is a very competitive business; if people know a coverage exists, you have to write it," emphasizes Klaus G. Dorfi, assistant vice president of Atlantic Mutual, a leading church insurer offering comprehensive coverage for some 7,000 Lutheran and Methodist churches.

Predictably, the availability of malpractice coverage has generated controversy. Some experts and clergymen insist that the lack of exposure makes this insurance superfluous.

"From an insurance man's point of view, this is a great item because their losses will be nil," contends Herbert S. Denenberg, former State Insurance Commissioner in Pennsylvania, who now covers insurance and consumer affairs for WCAU television, a CBS-owned station in Philadelphia. "Sometimes people in the insurance business want to market something because of its publicity value. In terms of the attention it attracts, this coverage is like selling insurance for Harpo Marx's nose."

The industry bristles at such criticism. Typical of the comments from insurance company spokesmen was that of Richard F. Blizzard, secretary of the Insurance Company of North America, who said:

"This was a perceived need that the industry responded to. We were not just creating a product to sell."

So far, at least, the new coverage is more a matter of individual preference rather than of church policy.

A spokesman for the Catholic Church in the New York Archdiocese said that as far as he knew the church does not officially endorse malpractice insurance, but notes that those priests who are engaged in counseling could "probably receive the insurance through the agency they work for."

And while individual rabbis are partaking of the new coverage, for its part the Central Conference of American Rabbis, an organization of 1,400 reform rabbis, decided not to make the malpractice coverage available as part of its group plan.

"We were concerned that, if it was known that such policies were available in our vocation, it might become a self-fulfilling prophecy," said Rabbi Joseph B. Glaser, executive vice president of the Central Conference.

Gives It Clout

mistaken for People magazine or Parade.

"We're a serious magazine, by and large not frivolous," Mr. Frank, the magazine's editor, said. "We recognize that we're covering very difficult, abstruse stuff. We try as hard as we can to write our pieces as sprightly as we can, but the last thing I want to do is to trivialize a subject in the interest of bright writing."

TODAY the consulting group and the magazine share little besides a library on the 11th floor of a downtown Washington office building.

"We do absolutely nothing for them," Mr. Frank said, "and they do absolutely nothing for the magazine."

The consulting group, profitable from its first year, has fueled the company's compound annual growth rate of about 20 percent. The professional staff of 22 prepares oral and written reports and special studies on subjects ranging from the effort to repeal the controversial safe harbor leasing provisions to developments in reciprocal trade and investment legislation. Domestic clients pay a basic retainer of \$35,000 for the service; international clients pay a slightly higher fee.

The group takes it as a matter of pride that it neither lobbies nor takes a point of view.

"There is inherent distrust when information is transmitted by people who have an interest in a subject," Stephen C. Caulfield, president of the consulting division, said. "We have the luxury of not having to lobby an issue. That can help put us eight or nine months up the Potomac."

General Research is involved in other areas as well. A separate division that sponsors Washington confer-

ences on such subjects as foreign investment policy, public lands, synthetic fuels, telecommunications and health issues has been profitable for three of its four years of operation and last year had revenues of about \$1 million.

General Research is also assembling a staff for an information system that will soon apply the National Journal concept to other governments, and transmit the information to clients electronically. As one of the founders of International Reporting Information Systems, the consulting group will supply the North American component of an international network.

"We'll serve the same markets — banks, investors and journalists — with a disciplined information product on government policies all over the world," Mr. Stout said.

Thus far, the company has not been hurt by the recession, or by the Reagan Administration's effort to diminish the importance of Federal Government decisions on the lives of Americans. National Journal's subscription list, in fact, reflects sales growing among those with an interest in state and local government.

"The person who has to know about deregulation needs us as much as the person who used to have to know about Government regulation," Mr. Stout said. "We're not worried. Our basic philosophy is to stay as close as possible to the changing interests and needs of our market, and our market has become manyfold more sophisticated in the past 10 years."

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223 HIGHLAND AVE
SOMERVILLE MA 02143

DEAR MARJORIE F RAGONA - SHEILA H ROSECRANS

YOUR ALLSTATE AUTOMOBILE POLICY HAS BEEN CANCELLED FOR NON-PAYMENT OF PREMIUM.

PLEASE REMEMBER THAT UNDER CHAPTER 90, SECTIONS 34A-34J OF THE GENERAL LAWS OF MASSACHUSETTS, YOU ARE REQUIRED TO HAVE INSURANCE TO OPERATE A MOTOR VEHICLE. ACCORDINGLY, WE HAVE COMPUTED THE UNPAID PREMIUM ON YOUR ACCOUNT FOR THE PERIOD OF TIME THE AUTOMOBILE INSURANCE WAS PROTECTING YOU AS \$7.14.

WILL YOU PLEASE SEND US YOUR CHECK FOR THIS AMOUNT. IF WE DO NOT HEAR FROM YOU WITHIN 15 DAYS OF THE DATE ON THIS LETTER, WE WILL BE FORCED TO INITIATE OUTSIDE COLLECTION ACTIVITY.

PAYMENT OF THIS AMOUNT WILL NOT REINSTATE YOUR INSURANCE PROTECTION. IF YOU DESIRE TO REINSTATE YOUR ALLSTATE AUTOMOBILE POLICY, YOU MUST CONTACT YOUR ALLSTATE AGENT.

PLEASE CONTACT ALLSTATE IF EITHER OF THE BELOW CONDITIONS EXIST -

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Mosaic Portrait of a Woman
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Jesus and I

I

My cross is tiny,
My love is weak;
Take both, sweet Jesus,
And then please speak
To my troubled heart which longs for Thee,
Seeking the road to eternity.

Jesus

My cross was heavy;
My love is great!
So, dearest child,
Be not afraid,
As long as a cross
Marks the road you go.
My footprints are on the road, you know;
The thorns, the crown, the rod, the gall and
the spear—
I suffered them all, for I loved you, dear.
I want you to go on day by day,
Your hand in mine all along the way.
And when at times your worries increase,
Feel there the nailprints, and let them cease.
Give them to me with a happy smile,
I'll change them for you in a little while
Into something greater to ease your pain.
Remember to trust: 'tis not in vain,
For love will follow you, guide you, and see
That safely you reach home: eternity.

—Anonymous

1980

Instructions for preparing Form 1040A

Department of the Treasury
Internal Revenue Service

From the Commissioner

These instructions contain the information you need to complete Form 1040A. Before starting Form 1040A, please check to see if you should file Form 1040 instead. See pages 3 and 4 of the instructions—"Form 1040A or Form 1040?"

Generally, you can file Form 1040A if: you do not itemize deductions; all of your income is from wages, salaries, tips, and unemployment compensation; and you do not have more than \$400 of interest or \$400 of dividends. Also, your income must be \$40,000 or less if you are married filing a joint return, and \$20,000 or less otherwise.

Most of the lines on the form are the same as last year. See **Highlights for 1980** on page 2 for a brief summary of important reminders.

Some taxpayers receiving unemployment compensation may find that part or all of it is taxable. See page 10 of the instructions for further information.

There is no need for you to figure your own tax. The Internal Revenue Service will do it for you. To have the IRS figure your tax, stop after line 12a, sign and date the return, and attach your W-2 Forms. If you file on time and you owe tax, we will bill you and give you 30 days to

pay. If you have a refund coming, we will send it as quickly as if you figured the tax yourself. We will also figure your Earned Income Credit if you are eligible.

If your income is less than \$10,000 and you had a child, you may be able to take the Earned Income Credit. This credit may entitle you to a payment from the government even if you paid no tax. Please read page 12 of the instructions carefully.

If you are eligible for the Earned Income Credit, you may find that you can receive advance payments from your employer throughout the year. If you received advance payments in 1980, report them on line 14b of Form 1040A. If you expect to qualify for the Earned Income Credit in 1981 and want to receive advance payments, file Form W-5 with your employer.

If you need help, please call us at the number listed for your area on page 28 or 29, or visit an IRS office. If you have any suggestions for improvement of our forms or instructions, please write to us.

After you complete your return, please check to make sure it is correct, sign it, and then file it early. You should also keep a copy for your records. Thank you for your cooperation.

Commissioner of Internal Revenue

Highlights for 1980

Please note these important reminders for this year.

Estimated Tax Payments by Retirees

If you are retired now or plan to retire in 1981, you may have to make estimated tax payments. Or, you may choose to have income tax withheld from your pension or annuity. For more details, see **Publication 505, Tax Withholding and Estimated Tax.**

Advance Earned Income Credit (EIC) Payments

If you received advance payments of the earned income credit from your employer, you must file a tax return even if your income was below the minimum level for your filing status. If your allowable credit is different from the advance payments you received, your tax liability will increase or decrease accordingly.

Who Must File a Tax Return

Your income and your filing status generally determine whether you must file a tax return.

You must file a return for 1980, even if you owe no tax:

If you were **single** (this also means legally separated, divorced, or married with a dependent child and living apart from your spouse for all of 1980) and:

Under 65	\$3,300
65 or over	4,300

If you were **married filing a joint return** and were living with your spouse at the end of 1980 (or on the date your spouse died), and:

Both were under 65	5,400
One was 65 or over	6,400
Both were 65 or over	7,400

If you were **married filing a separate return** or married but were not living with your spouse at the end of 1980

1,000

If you could be **claimed as a dependent** on your parents' return, and had taxable dividends, interest, or other unearned income of \$1,000 or more

1,000

If you were a **qualifying widow(er)** with a dependent child and:

Under 65	4,400
65 or over	5,400

(A qualifying widow(er) who is required to file MUST use Form 1040.)

If you were allowed to **exclude income** from sources within U.S. possessions

1,000

You must file a tax return for 1980 if you were **self-employed** and your net earnings from this work were at least **\$400.**

Do You Want More or Less Income Tax Withheld in 1981?

If the refund you receive or the amount you owe IRS is large, you may want to change your withholding for 1981. See **Income Tax Withholding for 1981** on page 14 for more details.

Unresolved Problems

IRS has a Problem Resolution Program for taxpayers who have been unable to resolve their problems with IRS. If you have a tax problem you have been unable to resolve through normal channels, call the toll-free number for your area and ask for the Problem Resolution Office.

Note: Even if your income is less than the amounts shown, you must file a tax return:

- If you received any advance earned income credit (EIC) payments from your employer during 1980.
- If you owe any taxes, such as FICA (Social Security) on tips you did not report to your employer during 1980.

These rules apply to all U.S. citizens and resident aliens. They also apply to those nonresident aliens who are married to citizens or residents of the United States at the end of 1980 and file a joint return as discussed on page 7, under **Filing Status.**

Different rules apply if you were a nonresident alien at any time during 1980 (unless you file a joint return as mentioned above). You may have to file **Form 1040NR, U.S. Nonresident Alien Income Tax Return.** Also get **Publication 519, U.S. Tax Guide for Aliens.**

Who Should File a Tax Return

Even if you do not have to file a tax return, you should do so if **Federal income tax was withheld** from your pay, or if you can take the **earned income credit.** If either of these apply, you may be able to get money back from the government.

When to File Your Tax Return

You should file as soon as you can after January 1, but not later than **April 15, 1981.** If you file late, you may have to pay penalties and interest. Please see the instructions for **Penalties and Interest** on page 14.

Voluntary Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE)

In addition to the tax assistance available in most local IRS offices, free help is available in most communities to lower income, elderly, handicapped, and non-English-speaking individuals in preparing Form 1040A and the basic Form 1040. Call the toll-free telephone number for your area for the location of the volunteer assistance site near you.

Where to File

Please use the addressed envelope that came with your return. If you do not have an addressed envelope, or if you moved during the year, mail your return to the **Internal Revenue Service Center** for the place where you live. No street address is needed.

Alabama—Atlanta, GA 31101
Alaska—Ogden, UT 84201
Arizona—Ogden, UT 84201
Arkansas—Austin, TX 73301
California—Fresno, CA 93888
Colorado—Ogden, UT 84201
Connecticut—Andover, MA 05501
Delaware—Philadelphia, PA 19255
District of Columbia—
Philadelphia, PA 19255
Florida—Atlanta, GA 31101
Georgia—Atlanta, GA 31101
Hawaii—Fresno, CA 93888
Idaho—Ogden, UT 84201

Illinois—Kansas City, MO 64999
Indiana—Memphis, TN 37501
Iowa—Kansas City, MO 64999
Kansas—Austin, TX 73301
Kentucky—Memphis, TN 37501
Louisiana—Austin, TX 73301
Maine—Andover, MA 05501
Maryland—Philadelphia, PA 19255
Massachusetts—Andover, MA 05501
Michigan—Cincinnati, OH 45999
Minnesota—Ogden, UT 84201
Mississippi—Atlanta, GA 31101
Missouri—Kansas City, MO 64999
Montana—Ogden, UT 84201
Nebraska—Ogden, UT 84201
Nevada—Ogden, UT 84201
New Hampshire—Andover, MA 05501
New Jersey—Holtsville, NY 00501
New Mexico—Austin, TX 73301
New York—New York City and
Counties of Nassau, Rockland,
Suffolk and Westchester—
Holtsville, NY 00501

All Other Counties—
Andover, MA 05501
North Carolina—Memphis, TN 37501
North Dakota—Ogden, UT 84201
Ohio—Cincinnati, OH 45999
Oklahoma—Austin, TX 73301
Oregon—Ogden, UT 84201
Pennsylvania—Philadelphia, PA 19255
Rhode Island—Andover, MA 05501
South Carolina—Atlanta, GA 31101
South Dakota—Ogden, UT 84201
Tennessee—Memphis, TN 37501
Texas—Austin, TX 73301
Utah—Ogden, UT 84201
Vermont—Andover, MA 05501
Virginia—Memphis, TN 37501
Washington—Ogden, UT 84201
West Virginia—Memphis, TN 37501
Wisconsin—Kansas City, MO 64999
Wyoming—Ogden, UT 84201

American Samoa—Philadelphia, PA 19255
Guam—Commissioner of Revenue and Taxation, Agana, GU 96910
Puerto Rico (or if excluding income under section 933)—
Philadelphia, PA 19255
Virgin Islands: Non-permanent residents—Philadelphia, PA 19255
Virgin Islands: Permanent residents—Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, VI 00801
A.P.O. or F.P.O. address of:
Miami—Atlanta, GA 31101
New York—Holtsville, NY 00501
San Francisco—Fresno, CA 93888
Seattle—Ogden, UT 84201
Foreign country: U.S. citizens and those excluding income under section 911 or 931, or claiming deductions under section 913—
Philadelphia, PA 19255

Form 1040A or Form 1040?

You Should Be Able to Use Form 1040A if:

- You had **only** wages, salaries, tips, interest, dividends, and unemployment compensation.
- You did not have more than \$400 in interest or \$400 in dividends. *Exception:* If you had more than \$400 in interest or dividends, you can still use Form 1040A if you are filing only to get a refund of the Earned Income Credit.
- Your total income is \$20,000 or less (\$40,000 or less if you are married filing a joint return).
- You do not itemize your deductions.
- You do not claim adjustments to income.
- You do not claim credits other than the Earned Income Credit or the Political Contributions Credit.

You may WANT TO use Form 1040 and you may pay less tax if you can:

- Itemize your deductions.
- Claim adjustments to income.
- Claim credits you can't claim on Form 1040A.

You may HAVE TO use Form 1040 because of:

- The amount or kind of income you receive.
- Your filing status.
- The number of exemptions you claim.
- Forms or schedules you file, or other taxes that can be reported only on Form 1040.

You Must Use Form 1040 if:

Amount of Income

- Your total income is more than \$20,000 (more than \$40,000 if married filing a joint return).
- You received more than \$400 in interest, or \$400 in dividends. *Exception:* If you had more than \$400 of interest or dividends, you can still use Form 1040A if you are filing only to get a refund of the Earned Income Credit.
- You are required to complete Part III of Schedule B (Form 1040) because:
 - a. At any time during the year you had an interest in or signature or other authority over a bank account, securities account, or other financial account in a foreign country, OR
 - b. You were a grantor of or a transferor to a foreign trust that existed during 1980.

Kinds of Income

You had income other than wages, salaries, tips, interest, dividends, and unemployment compensation, such as:

- Bartering income (Fair market value of goods or services you received in return for your services).
- Income from self-employment (including farming).
- Gain from the sale of your home or other property, or capital gain distributions.
- Gain from the sale or exchange (including barter) of coins, gold, silver, gems, etc.
- Pensions or annuities, including lump-sum distributions.
- Alimony.

Number of Exemptions

You claim:

- 4 or more exemptions and are single or married filing a separate return.
- 9 or more exemptions and are a head of household.
- 10 or more exemptions and are married filing a joint return.

You Must Use Form 1040 if:—Cont'd

Filing Status

- Your spouse files a separate return and itemizes deductions. *Exception:* You can still use Form 1040A if you have a dependent child and can meet the tests on page 7 under **Married Persons Who Live Apart (and Abandoned Spouses)**.
- You can be claimed as a dependent on your parents' return and had interest, dividends, or other unearned income of \$1,000 or more, **AND** you had wages, salaries, or other earned income of less than:
 - a. \$2,300 if you are single, or
 - b. \$1,700 if you are married filing a separate return.
- You are a qualifying widow(er) with a dependent child. (This filing status lets you use lower tax rates.) If your spouse died in 1978 or 1979 and you did not remarry before the end of 1980, you can use this filing status if you meet tests **a., b., and c.** below:
 - a. You could have filed a joint return with your spouse for the year your spouse died.
 - b. Your dependent child or stepchild lived with you.
 - c. You paid over half the cost of keeping up the home for this child for the whole year.
- You were a nonresident alien during any part of 1980 and do not file a joint return (or **Form 1040NR**).
- You were married to a nonresident alien or dual status alien at the end of 1980 who had U.S. source income and you do not file a joint return. *Exception:* You can still use Form 1040A if you meet the tests on page 7 under **Married Persons Who Live Apart (and Abandoned Spouses)**.

Itemized Deductions

You itemize deductions. Examples are:

- Payments for medical insurance and medical and dental care that are more than 3% of your adjusted gross income.
- Interest on loans and mortgages.
- Local, State, and real estate taxes.
- Gifts to churches, charities (such as the Cancer Society, Red Cross, United Way), and similar organizations.
- Union dues and safety helmets, tools, professional journals, or other materials used in your job.
- Net personal casualty or theft loss that is more than \$100.

Here Is a Test to Help You Decide Whether to Itemize

You should itemize if your deductions are more than:

- \$3,400 and you are Married, filing a joint return, or a Qualifying widow(er) with a dependent child.
- \$1,700 and you are Married filing a separate return.
- \$2,300 and you are either Single or a Head of household.

Other Forms

You file **any** of these forms:

- Form 1040-ES, Declaration of Estimated Tax for Individuals, for 1980 (or if you want to apply any part of your 1980 overpayment to estimated tax for 1981).

- Schedule G (Form 1040), Income Averaging.
- Form 2119, Sale or Exchange of Principal Residence.
- Form 2210, Underpayment of Estimated Tax by Individuals.
- Form 2555, Deduction from, or Exclusion of, Income Earned Abroad.
- Form 4563, Exclusion of Income from Sources in United States Possessions.
- Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return.

Other Taxes

You owe **any** of these taxes:

- Uncollected employee social security (FICA) tax on tips shown on your Form W-2.
- Social security (FICA) tax on tips if you received more than \$20 in any month and you did not report all of them to your employer (Form 4137).
- Tax on an individual retirement arrangement (IRA) (Form 5329).
- Tax on self-employment income (Schedule SE).

Adjustments to Income

You claim adjustments to income. Examples are:

- Moving expenses due to a change in jobs (Form 3903 or Form 3903F).
- Employee business expenses such as travel (Form 2106).
- Payments to an individual retirement arrangement (IRA).
- Interest penalty on early withdrawal of savings.
- Alimony paid.
- Disability income exclusion (Form 2440).

Tax Credits

You claim **any** of these tax credits:

- Credit for the elderly if you are 65 or over, or under 65 with a pension from a public (Federal, State, etc.) retirement plan (Schedules R and RP).
- Credit for child and dependent care expenses (Form 2441).
- Investment credit (Form 3468).
- Overpaid windfall profit tax (Form 6249).
- Foreign tax credit (Form 1116).
- WIN credit (Form 4874).
- Jobs credit (Form 5884).
- Credit for Federal tax on gasoline, special fuels, and lubricating oil (Form 4136).
- Credit or refund for Federal tax on gasoline, diesel fuel, and special fuels used in qualified taxicabs (Form 4136-T).
- Credit for taxes paid by a regulated investment company (Form 2439).
- Credit for residential energy saving items (Form 5695).
- Credit for alcohol used as fuel (Form 6478).

Use IRS label. Otherwise, please print or type.	Your first name and initial (if joint return, also give spouse's name and initial) John T + Mary		Last name Brown		Your social security number 516 04 1492	
	Present home address (Number and street, including apartment number, or rural route) 885 Scott Street				Spouse's social security no. 575 10 1778	
City, town or post office, State and ZIP code Hometown, Maryland 01234			Your occupation Clerk		Spouse's occupation Home maker	
Presidential Election Campaign Fund		Do you want \$1 to go to this fund? (2)		Note: Checking "Yes" will not increase your tax or reduce your refund.		
Requested by Census Bureau for Revenue Sharing		If joint return, does your spouse want \$1 to go to this fund? (2)		Note: Checking "Yes" will not increase your tax or reduce your refund.		
A Where do you live (actual location of residence)? (See page 6 of Instructions.) State Md. City, village, borough, etc. Hometown		B Do you live within the legal limits of a city, village, borough, etc? ☒ Yes ☐ No		C In what county do you live? (3) Home		
For Privacy Act Notice, see page 27 of Instructions						
For IRS use only						
Filing Status		1 Single				
Check Only		2 ☒ Married filing joint return (even if only one had income)				
One Box.		3 ☐ Married filing separate return. Enter spouse's social security no. above and full name here				
(4)		4 ☐ Head of household. (See pages 7 and 8 of Instructions.) If qualifying person is your unmarried child, enter child's name				
Exemptions		5a ☒ Yourself (5) ☐ 65 or over ☐ Blind				
Always check the box labeled Yourself. Check other boxes if they apply.		b ☒ Spouse (5) ☐ 65 or over ☐ Blind				
		c First names of your dependent children who lived with you James				
		d Other dependents:				
		(1) Name (2) Relationship (3) Number of months lived in your home (4) Did dependent have income of \$1,000 or more? (5) Did you provide more than one-half of dependent's support?				
		6 Total number of exemptions claimed 3				
7 Wages, salaries, tips, etc. (Attach Forms W-2. See page 10 of Instructions)		7 (6) 9,000 00				
8 Interest income (See pages 3 and 10 of Instructions)		8 (7) 80 00				
9a Dividends 220 00 (See pages 3 and 10 of Instructions)		9b Exclusion 120 00		9c Subtract line 9b from line 9a 100 00		
10a Unemployment compensation (insurance). Total received from Form(s) 1099-NC 4,000 00		10b 9		10b - 0 -		
11 Adjusted gross income (add lines 7, 8, 9c, and 10b). If under \$10,000, see page 12 of Instructions on "Earned Income Credit"		11 (10)		11 9,180 00		
12a Credit for contributions to candidates for public office.		12a (11)		12a 11		
12 (See page 11 of Instructions) IF YOU WANT IRS TO FIGURE YOUR TAX, PLEASE STOP HERE AND SIGN BELOW.		12b (13) 457 00		12b 13		
13 Total Federal income tax withheld (If line 7 is more than \$25,900, see page 11 of Instructions)		13c (14) 103 00		13c 14		
13 Total (add lines 12a, b, and c)		13 560 00		13 13		
14a Tax on the amount on line 11. (See page 13 of Instructions; then find your tax in the Tax Tables on pages 15-26)		14a (15) 402 00		14a 15		
14b Advance earned income credit (EIC) (from Form W-2)		14b (16) 58 00		14b 16		
15 Total (add lines 14a and 14b)		15 (17)		15 460 00		
16 If line 13 is larger than line 15, enter amount to be REFUNDED TO YOU		16 (18)		16 100 00		
17 If line 15 is larger than line 13, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order.		17 (18)		17 18		
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.						
Please Sign Here		19 (19) 2/15/81 (19) Mary Brown 2-15-81				
Your signature		Spouse's signature (if filing jointly, BOTH must sign even if only one had income)				
Paid Preparer's Use Only		Preparer's signature and date				
		Check if self-employed ☐				
		Preparer's social security no.				
		E.I. No.				
		ZIP code				

1 Repayment 300.00

Here's How to Fill in Form 1040A

(Circled numbers on the sample form on page 5 are keyed to circled numbers in the explanations that follow.)

① Name, Address, and Social Security Number

Please use the mailing label from the tax forms booklet we sent you. If there is an error in your name, address, or social security number, mark through it and correct it on the label. Show your apartment number if you have one. Using the label helps us identify your account, saves processing time, and speeds refunds. If you did not receive a booklet with a label, print or type your name, address, and social security number on your return.

If you are married, please give social security numbers for both you and your spouse, whether you file joint or separate returns. If you have changed your name because of marriage, divorce, etc., make sure you immediately notify the Social Security Administration (SSA) so the name on your tax return is the same name SSA has on its records. This may prevent delays in issuing your refund.

On a joint return, show the social security numbers in the same order that you show your first names. Correct the label if necessary. If you file a joint return

and have different last names, please separate them with an "and." For example: "John Brown and Mary Smith."

If your spouse is a nonresident alien, has no income, and does not have a social security number, please write "NRA" in the block for your spouse's social security number.

If you do not have a social security number, you should get Form SS-5 from a Social Security Administration (SSA) office, post office, or the IRS. File it with your local SSA office early enough to get your number before April 15. If you do not receive a number by then, file your return without it and write "Applied for" in the block for your social security number.

Remember to show your occupation (and that of your spouse, for a joint return) in the space in the upper right corner just below the social security number blocks.

② Presidential Election Campaign Fund

This fund was established by Congress to support public financing of Presidential election campaigns. You may have \$1 go to the fund by checking the **Yes** box. On a joint return, both of you may choose to have \$1 go to the fund, or, both may choose not to. One may choose to have \$1 go to this fund and the other may choose not to.

If you check **Yes**, it will not change the tax or refund shown on your return.

Do not claim this amount as a credit for contributions to candidates for public office on line 12a.

The following Statement and Instructions have been supplied by the Bureau of the Census

③ Revenue Sharing Residence Questions

General Instructions

The residence questions, near the top of your tax return, are authorized under section 6017A of the Internal Revenue Code.

Answers to these residence questions will be given to the Bureau of the Census, and held by Census in strict confidence, to be used in developing current statistical estimates of population and per capita income. These estimates are used mainly to determine the distribution of general revenue sharing funds to State and local governments. Your answers to these questions are needed because your mailing address may not accurately identify the local jurisdiction(s) in which you live. A penalty may be imposed if you fail to give us this information and don't show reasonable cause.

If you have difficulty answering the residence questions (for example, the correct name of your municipality or whether you live within its legal boundaries), you may be able to get help from your local government officials. If they can't help you, please write to the Bureau of the Census, Residence Question, Washington, D.C.

20233, or call collect 812-288-3055 between the hours of 8 a.m. and 8 p.m. (EST) Monday through Friday.

Specific Instructions

Question A.—Where do you live?

State.—Enter the name of the State (or District of Columbia) where you live. If you live outside the United States, enter "Outside U.S."

City, village, borough, etc.—Enter the name of the city, village, or borough in which you maintain your principal residence on the day you complete the tax form. If you are not sure of the name of the municipality in which you live, enter the name your area is known by.

- If you are filing a joint return, but not living with your spouse, answer the questions for either residence.
- If you are a college student away from home, answer the questions for the place where you live while attending college.
- If you are a member of the Armed Forces and live on base, answer the questions for this base. If you live off base, answer the questions for the place where you live off base.
- If you are a crew member on board a U.S. vessel and have no principal place of residence, answer the questions for the vessel's home port.

Question B.—Do you live within the legal limits of a city, village, etc.? Every municipality has definite legal limits. If the area where you live is unincorporated or is outside the legal limits of the place you named in answer to Question A, check **NO** to Question B.

Question C.—In what county do you live? **County.**—Enter the full name, not an abbreviation, of the county, parish (Louisiana), or organized borough (Alaska) in which you live. If you live in a city that is not part of any county (such as Baltimore City, Maryland; St. Louis City, Missouri; Fairfax City, Virginia, etc.), make no entry for county name. It is important to distinguish between Baltimore City and Baltimore County, St. Louis City and St. Louis County, and Fairfax City and Fairfax County.

Question D.—In what township do you live? Enter the full name of your township or equivalent area (town, plantation, etc.) only if you live in one of the following States:

Connecticut (towns and precincts)	Nebraska (townships and precincts)
Illinois (townships and precincts)	New Hampshire (towns)
Indiana (townships)	New Jersey (townships)
Kansas (townships)	New York (towns)
Maine (towns and plantations)	North Dakota (townships)
Massachusetts (towns)	Ohio (townships)
Michigan (townships)	Pennsylvania (townships)
Minnesota (townships)	Rhode Island (towns)
Missouri (townships)	South Dakota (townships)
	Vermont (towns)
	Wisconsin (towns)

④ Boxes 1 through 4

Filing Status

Were You Single or Married?

Check only one box. Your tax rate depends on the box you check.

Filing Status Box 1

Single

This filing status applies if on December 31, 1980, you were **one** of the following:

- Not married;
- Separated from your spouse either by divorce or separate maintenance decree (You must follow State law to determine if you are divorced or legally separated.);
- A widow or widower (If your spouse died in 1980 and you had not remarried, see the instructions for Box 2. If your spouse died in 1978 or 1979 and you have a dependent child, read the filing status instructions on page 4 to see if you can file Form 1040 as a Qualifying widow(er) with dependent child and use joint tax rates to lower your tax.); **OR**
- Married and you do not file a joint return and you meet the tests under **Married Persons Who Live Apart (and Abandoned Spouses)**, explained in the instructions for Box 3.

Filing Status Box 2

Married Filing a Joint Return (even if only one of you had income)

In most cases, married couples will pay less tax if they file a joint return. You must report all income, exemptions, and credits for you and your spouse. Both of you must sign the return, even if only one of you had income.

You and your spouse can file a joint return even if you did not live together for the whole year. Both of you are responsible for any tax due on a joint return, so if one of you does not pay, the other may have to.

If your spouse died in 1980, or in 1981 before filing a return for 1980, see the instructions for **Death of Taxpayer** on page 14. If your spouse died in 1978 or 1979 and you have a dependent child, see the instructions on page 4 under **Filing Status** to see if you can file Form 1040 as a Qualifying widow(er) with dependent child.

If you decide not to file a joint return and plan to file a separate return, see if you can reduce your tax by meeting the tests described under **Married Persons Who Live Apart (and Abandoned Spouses)** on this page. If you can, you should check Box 1 for Single or, if you qualify, Box 4 for Head of household.

Special Rule for Aliens

You may file a joint return with your spouse if, at the end of 1980, you were a nonresident alien married to a citizen or resident of the United States, and you and your spouse agree to be taxed on your combined worldwide income.

For more details, please get **Publication 519, U.S. Tax Guide for Aliens**.

Note: If you are in doubt about whether to file a joint return or separate returns, figure your tax both ways before deciding. If you want us to figure your tax for you (see page 11 for more details), we will do it the way that gives you the smaller tax.

Filing Status Box 3

Married Filing a Separate Return

Some married taxpayers file separate returns because each wants to be responsible for only his or her own tax or wants to receive his or her own refund. Others file separate returns because their total tax may be less than the tax on a joint return.

If you file a separate return, enter your spouse's full name in the space after Box 3 and your spouse's social security number in the block provided. You each report only your own income, exemptions, and credits, and you are responsible only for the tax due on your own return. Both of you must figure your tax the same way. If you itemize your deductions, your spouse must itemize. (In that case, both of you must file Form 1040 instead of Form 1040A.) However, see the rules for **Married Persons Who Live Apart (and Abandoned Spouses)** on this page.

Community Property States

Community property States are: Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, and Washington.

If you and your spouse live in a community property State, you must follow State law to determine what is community income and what is separate income.

For more details, please get **Publication 555, Community Property and the Federal Income Tax**.

Married Persons Who Live Apart (and Abandoned Spouses)

Some married persons can file as Single or as Head of household and take advantage of tax rates that are lower than those for married persons filing separate returns. This means that you may be able to claim the earned income credit. It also means that if your spouse itemizes deductions, you do not have to. Both you and your spouse can file this way if you both meet the tests.

You should check Box 1 for Single, and lower your taxes, if you meet all of the following tests:

- a. You file a separate return;
- b. You paid more than half the cost to keep up your home for 1980;
- c. Your spouse did not live with you at any time during 1980; and
- d. For over 6 months of 1980, your home was the principal residence of your child or stepchild **whom you can claim as a dependent**.

You should check Box 4 for Head of household if your home in test d, above, was the dependent child's principal residence for ALL of 1980. The tax rates for Head of household are even lower than the rates for Single.

Filing Status Box 4

Head of Household

There are special tax rates for a person who can meet the tests for Head of household. These rates are lower

than the rates for Single and Married filing a separate return.

You may use this filing status **only** if on December 31, 1980, you were unmarried (including certain married persons who live apart or are legally separated) and meet test **a.** or **b.** below:

a. You paid more than half the cost of keeping up a home that was the principal residence of your father or mother whom you can claim as a dependent. (Your parent did not have to live with you, but you must be able to claim your parent as your dependent without a Multiple Support Declaration.) OR

b. You paid more than half the cost of keeping up the home you lived in, and one of the following also lived in the home all year (except for temporary absences for vacation, school, etc.):

1. Your **unmarried** child, grandchild, foster child, or stepchild. (This person did not have to be your dependent.)

Note: If you are filing as Head of household because of an unmarried child, grandchild, foster child, or stepchild who is **not** your dependent, enter that person's name in the space provided on line 4. Enter only one name. If any other person (such as a dependent child) qualifies you for Head of Household, no entry is needed on line 4.

2. Your **married** child, grandchild, foster child, or stepchild whom you can claim as a dependent. However, this person does not qualify you if he or she is your dependent under the rules on page 9 for **Dependent Supported by Two or More Taxpayers.**

3. Any other person listed below whom you can claim as a dependent. However, this person does not qualify you if he or she is your dependent under the rules on page 9 for **Dependent Supported by Two or More Taxpayers.**

Grandparent	Stepfather	Son-in-law or,
Brother	Mother-in-law	if related by blood:
Sister	Father-in-law	Uncle
Stepbrother	Brother-in-law	Aunt
Stepsister	Sister-in-law	Nephew
Stepmother	Daughter-in-law	Niece

Note: If you received payments under the Aid to Families with Dependent Children (AFDC) program and used them to pay part of the cost of keeping up this home, you may not count these amounts as furnished by you.

⑤ Lines 5a through 6 Exemptions

Line 5a Boxes For Yourself

Always take one exemption for yourself. Take two exemptions if you were blind or 65 or over. Take three exemptions if you were blind and 65 or over.

Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1981, you can take the extra exemption for age for 1980.

Proof of Blindness

If you are completely blind, attach a statement to this effect. In cases of partial blindness, you must attach to your return each year a certified statement from an eye physician or registered optometrist that:

- a. You cannot see over 20/200 in the better eye with glasses, or

- b. Your field of view is not more than 20 degrees.

If this eye condition will never improve beyond the standards in a. or b., you may attach a certified opinion to this effect from an examining eye physician. You must attach this certification to your return only once. In later years just include a statement referring to it.

Line 5b Boxes For Your Spouse

You can take exemptions for your spouse if you file a joint return. If you file a separate return, you can take your spouse's exemptions only if your spouse is not filing a return, had no taxable income, and was not the dependent of someone else.

Your spouse's exemptions are like your own. Take one exemption for your spouse who is neither blind nor 65 or over. Take two exemptions for your spouse who is blind or 65 or over. Take three exemptions for your spouse who is blind and 65 or over.

If at the end of 1980, you were divorced or legally separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that is not final (interlocutory decree), you may still take an exemption for your spouse if you file a joint return.

Death of Spouse

If your spouse died during 1980, and you did not remarry before the end of 1980, check the boxes for the exemptions you could have taken for your spouse on the date of death. Please see the instructions for **Death of Taxpayer** on page 14.

Lines 5c and 5d Boxes

Children and Other Dependents

Each person you claim as a dependent has to meet tests a. through e. below:

a. Income

The dependent received less than \$1,000 gross income. (This test does not have to be met for your child who was under 19 at the end of the year, or a full-time student at least 5 months of the year. Please see the instructions for **Student Dependent** on page 9.)

b. Support

The dependent received over half of his or her support from you, or is treated as receiving over half of his or her support from you under the rules on page 9 for **Children of Divorced or Separated Parents, or Dependent Supported by Two or More Taxpayers.** If you file a joint return, the support can be from either spouse.

Support includes items such as food, a place to live, clothes, medical and dental care, and education. In figuring support, use the actual cost of these items. However, the cost of a place to live is figured at its fair rental value.

Do not include in support items like income and social security taxes, premiums for life insurance, or funeral expenses for a deceased dependent.

You must include capital items such as a car or furniture in figuring total support, but only if these items are actually given to, or purchased by, the

dependent for the dependent's use or benefit. Do not include the cost of a capital item such as furniture for the household or for use by persons other than the dependent.

In figuring total support, you must include money the dependent used for his or her own support, even if this money was not taxable (for example, social security benefits, gifts, savings, welfare benefits, etc.). If your child was a student, do not include amounts he or she received as scholarships.

If you care for a foster child see **Publication 501**, Exemptions, for special rules that apply.

c. Married Dependent

The dependent did not file a joint return with his or her spouse.

Note: However, if neither the dependent nor the dependent's spouse is required to file, but they file a joint return to get a refund of tax withheld, you may claim him or her if the other four tests are met.

d. Citizenship or Residence

The dependent was a citizen or resident of the United States, a resident of Canada or Mexico, or an alien child adopted by and living with a U.S. citizen in a foreign country.

e. Relationship

The dependent met test **1.** or **2.** below.

1. Was related to you (or your spouse if you file a joint return) in one of the following ways:

Child	Brother	Stepmother	Daughter-in-law
Stepchild	Sister	Stepfather	Son-in-law
Mother	Grandchild	Mother-in-law	or, if related
Father	Stepbrother	Father-in-law	by blood:
Grandparent	Stepsister	Brother-in-law	Uncle Nephew
		Sister-in-law	Aunt Niece

2. Was any other person who lived in your home as a member of your household for the whole year. **A person is not a member of your household** if at any time during your tax year the relationship between you and that person is against local law.

The word *child* includes:

- Your son, daughter, stepson, stepdaughter;
- A child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption; and
- A foster child (any child who lived in your home as a member of your family for the whole year).

Student Dependent

Even if your child had gross income of \$1,000 or more, you can claim the child as a dependent if he or she can meet tests **b.**, **c.**, and **d.** above:

AND

- was enrolled as a full-time student at a school during any 5 months of 1980, or
- took a full-time, on-farm training course during any 5 months of 1980. (The course had to be given by a school or a State, county, or local government agency.)

The school must have a regular teaching staff, course of study, and a regularly enrolled body of students in attendance.

The word *school* includes:

- elementary, junior and senior high schools;
- colleges and universities; and
- technical, trade, and mechanical schools.

However, school does not include on-the-job training courses or correspondence schools.

Children of Divorced or Separated Parents

If a child's parents together paid more than half of the child's support, the parent who has custody for most of the year can generally take the exemption for that child. But there are exceptions. The parent who does **not** have custody (or who has the child for the shorter time) may take the exemption if **a.** or **b.** below applies.

a. That parent gave at least \$600 toward the child's support in 1980, and the decree of divorce or separate maintenance (or a written agreement between the parents) states he or she can take the exemption, OR

b. That parent gave \$1,200 or more for each child's support in 1980, and the parent who had custody cannot prove that he or she gave more than the other parent.

Note: To figure the amount of support, a parent who has remarried and has custody may count the support furnished by the new spouse.

Dependent Supported by Two or More Taxpayers

Sometimes two or more taxpayers together pay more than half of another person's support, but no one alone pays over half of that person's support. One of the taxpayers may claim the person as a dependent if all of the following tests are met:

- 1.** The tests for income, married dependent, citizenship or residence, and relationship previously discussed,
- 2.** The taxpayer paid more than 10% of the dependent's support, and
- 3.** The taxpayer attaches to his or her return a signed **Form 2120**, Multiple Support Declaration, from every other qualifying person who paid more than 10% of the support. This form states that the person who signs it will not claim an exemption in 1980 for the person he or she helped to support.

Birth or Death of Dependent

You can take an exemption for a dependent who was born or who died during 1980 if he or she met the tests for a dependent while alive. This means that a baby who lived only a few minutes can be claimed as a dependent. For more details, get **Publication 501**, Exemptions.

Rounding Off to Whole Dollars

You may round off cents to the nearest whole dollar on your return. But, if you do round off, do so for all amounts. You can drop amounts under 50 cents. Increase amounts from 50 to 99 cents to the next dollar. Example: \$1.39 becomes \$1 and \$2.69 becomes \$3.

6 Line 7 Wages, Salaries, Tips, etc.

Enter the total of all the wages shown on your W-2 forms. Report all wages you received even if you don't have a W-2 form. If all your tips are not shown on your W-2 forms, add these amounts in too. (If you had any social security tax due on tips you did not report to your employer, you must file Form 1040 to pay this tax.) For a joint return, add the totals for you and your spouse.

If you lose a W-2 form, ask your employer for a new one. If your employer does not give you a W-2 form by January 31, or if the one you have is not correct, contact your employer as soon as possible. Only your employer can issue your W-2 form or correct it. If you can't get a W-2 form from your employer by February 15, contact an Internal Revenue Service office.

7 Line 8 Interest Income

Enter your total interest income from banks, savings and loan associations, credit unions, and others. Include any interest you received or which was credited to your account so you could withdraw it. (It does not have to be entered in your passbook.) Be sure to include interest on tax refunds.

8 Line 9 Dividends

Show all your ordinary dividends on line 9a. Fill in your exclusion (explained below) on 9b. Then subtract 9b from 9a and show the difference on 9c.

You can exclude (subtract), on line 9b, up to \$100 of dividends from qualifying domestic corporations.

If both you and your spouse had dividend income from jointly or separately owned stock, you may each subtract up to \$100 of dividend income. Thus, if you are married filing a joint return, you and your spouse may be able to subtract up to \$200 of dividend income. However, neither of you can use any part of the \$100 exclusion not used by the other when stock is owned separately.

For example, in our filled-in form on page 5, John Brown had \$200 in dividends and Mary Brown had \$20 in dividends on stock they owned separately. Only \$120 may be excluded. If this stock was owned jointly, then John and Mary could exclude \$200 (\$100 each).

Taxable dividends from the following corporations **do not** qualify for the dividends exclusion:

- Foreign corporations, including dividends from controlled foreign corporations.
- Exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.
- Regulated investment companies (including Money Market Funds), unless the companies have told you how much of the dividends qualify for the exclusion.
- Real estate investment trusts (REITs).
- Electing small business corporations to the extent the amounts are distributions out of current earnings and profits. For this purpose, current earnings and profits are limited to taxable income for the year.

Note: Earnings from savings and loan associations, building and loan associations, or credit unions are often called dividends, but they are really interest and should be shown on line 8.

9 Lines 10a and 10b Unemployment Compensation

Unemployment compensation (insurance) you received may be taxable under certain conditions.

You should get a statement, on Form 1099-UC, showing the total unemployment compensation paid to you during the year. For payments in 1980, you should receive this statement by January 31, 1981. Enter on line 10a the amount from Form 1099-UC.

Supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund are wages and are not considered unemployment compensation for purposes of this computation. Report these benefits on Form 1040A, line 7.

To see if any of the unemployment compensation you received is taxable, please complete the **worksheet below**.

Unemployment Compensation Worksheet

Check only one box:

- ☐ A. Single—enter \$20,000 on line 6 below.
- ☐ B. Married filing a joint return—enter \$25,000 on line 6 below.
- ☐ C. Married not filing a joint return and lived with your spouse at any time during the year—enter -0- on line 6 below.
- ☐ D. Married not filing a joint return and DID NOT live with your spouse at any time during the year—enter \$20,000 on line 6 below.

1. Enter total unemployment compensation from Form(s) 1099-UC here. Enter this amount on Form 1040A, line 10a.	
2. If you received an overpayment of unemployment compensation in 1980 and repaid it in 1980, enter the repayment here. Also, write "repayment" and the amount you repaid in the margin to the left of line 10a, Form 1040A.	
3. Subtract line 2 from line 1. Enter the result here.	
4. Enter the total of the amounts shown on Form 1040A, lines 7, 8, and 9c.	
5. Add lines 3 and 4. Enter result here.	
6. Enter: \$20,000 if you checked Box A or D above. \$25,000 if you checked Box B above. -0- if you checked Box C above.	
7. Subtract line 6 from line 5. If zero or less, stop here and enter -0- on Form 1040A, line 10b.	
8. Enter one-half (50%) of the amount on line 7.	
9. Enter the smaller of line 3 or line 8. This is the taxable portion of your unemployment compensation. Enter this amount on Form 1040A, line 10b.	

For example, in our filled-in form, the Browns' taxable unemployment compensation was figured as shown on page 11:

Unemployment Compensation Worksheet

Check only one box:

SAMPLE

- ☐ A. Single—enter \$20,000 on line 6 below.
☒ B. Married filing a joint return—enter \$25,000 on line 6 below.
☐ C. Married not filing a joint return and lived with your spouse at any time during the year—enter —0— on line 6 below.
☐ D. Married not filing a joint return and DID NOT live with your spouse at any time during the year—enter \$20,000 on line 6 below.

1. Enter total unemployment compensation from Form(s) 1099—UC here. Enter this amount on Form 1040A, line 10a.	4,000.00
2. If you received an overpayment of unemployment compensation in 1980 and repaid it in 1980, enter the repayment here. Also, write "repayment" and the amount you repaid in the margin to the left of line 10a, Form 1040A.	300.00
3. Subtract line 2 from line 1. Enter the result here.	3,700.00
4. Enter the total of the amounts shown on Form 1040A, lines 7, 8, and 9c.	9,180.00
5. Add lines 3 and 4. Enter result here.	12,880.00
6. Enter: \$20,000 if you checked Box A or D above. \$25,000 if you checked Box B above. —0— if you checked Box C above.	25,000.00
7. Subtract line 6 from line 5. If zero or less, stop here and enter —0— on Form 1040A, line 10b.	
8. Enter one-half (50%) of the amount on line 7.	
9. Enter the smaller of line 3 or line 8. This is the taxable portion of your unemployment compensation. Enter this amount on Form 1040A, line 10b.	

10 Line 11 Adjusted Gross Income

Add the amounts on lines 7, 8, 9c, and 10b. If line 11 is less than \$10,000, you may be eligible for the Earned Income Credit. Please see Earned Income Credit instructions on page 12.

If line 11 is \$20,000 or less (\$40,000 or less if married filing a joint return), please continue.

If line 11 is more than \$20,000 (more than \$40,000 if married filing a joint return) you **CANNOT** use Form 1040A. You **MUST** file Form 1040.

11 Line 12a Credit for Contributions to Candidates for Public Office

Add up the amounts you gave to help pay campaign expenses of candidates for public office, and to newsletter funds and political committees of candidates and elected public officials. If you are filing a separate return, enter HALF the amount you gave, but NOT MORE THAN \$50. If you are married filing a joint return, enter HALF the amount you gave, but NOT MORE THAN \$100.

Note: This credit cannot be larger than the amount of the tax shown on line 14a.

Do not take this credit for the \$1 or \$2 amount you checked to go to the Presidential Election Campaign Fund.

12 If You Qualify, IRS Will Figure Your Tax and Your Earned Income Credit

If you want us to, we will figure your tax for you. If you paid too much, we will send you a refund. If you did not pay enough, we will bill you for the balance. We will not charge you interest or penalties if the bill for tax due is paid within 30 days of the notice date, or by the due date for your return, whichever is later. We can do this if:

- You fill in the parts of your return through line 12a that apply to you. The instructions which start on page 6 explain how to fill in your return.
- You use the space between lines 7 and 8 to show your adjusted gross income and your spouse's adjusted gross income separately, if you file a joint return.
- You attach all your W-2 forms to your Form 1040A.
- You (and your spouse if filing a joint return) sign and date your return and mail it by April 15, 1981.

If you do not want IRS to figure your tax, complete the rest of your return as follows:

13 Line 12b Total Federal Income Tax Withheld

Enter the amount of Federal income tax withheld as shown on your W-2 form. If you have more than one W-2 form, add the amounts of Federal income tax withheld. If you are filing a joint return, add the amounts of Federal income tax withheld for you and your spouse.

Excess FICA and RRTA Tax Withheld

If you checked Filing Status Box 2 and had two or more employers in 1980 who together paid you more than \$25,900 in wages, too much social security (FICA) tax or railroad retirement tax (RRTA) may have been withheld from your wages. If so, you can add the excess amount to your income tax withheld. If you are filing a joint return, you must figure this separately for you and your spouse.

Step 1. Add all FICA and/or RRTA tax withheld by employers from your wages for 1980 (but not more than \$1,587.67 for each employer).* Enter the total here \$

Step 2. Subtract 1,587.67

Step 3. Add this amount to the Federal income tax withheld and enter it on Form 1040A, line 12b. If you included any excess FICA or RRTA tax on line 12b, write "excess FICA" and show the amount to the left of the line 12b entry space \$

*Note: If any one employer withheld more than \$1,587.67, you should ask the employer to refund the excess to you. You cannot claim it on your return.

If you are a railroad employee and if you are adding the excess to your income tax withholding, attach a statement from your employer showing the amount of employee RRTA compensation and the amount of RRTA tax withheld.

Line 12c Earned Income Credit

What Does the Earned Income Credit Do?

The earned income credit helps many taxpayers who have incomes under \$10,000. If you can take the earned income credit, you can subtract it from tax you owe or get a refund even if you had no tax withheld from your pay. The credit can go as high as \$500.

What is Earned Income?

In most cases, you had earned income if you worked last year. Earned income includes:

- wages, salaries, tips, and
- anything else of value (money, goods, or services) you get from your employer for services you performed regardless of whether it is taxable.

Note: The following are examples of amounts received from your employer that must be included in line 1 of the worksheet, but not on Form 1040A, line 7—

- Housing allowance (or rental value of a parsonage for members of the clergy).
- Meals and lodging.

Earned income does **not** include items such as interest, dividends, social security payments, welfare benefits, veterans' benefits, workmen's compensation, or unemployment compensation (insurance).

Who Can't Take the Earned Income Credit?

You can't take the earned income credit if:

- You are **Single** (Filing Status Box 1); **OR**
- You are **Married filing a separate return** (Filing Status Box 3); **OR**
- Your income is **\$10,000 or more**.

Note: If you got any advance earned income credit payments, you must file a tax return. Report these payments on line 14b of Form 1040A.

If you expect to answer **YES** to all the questions on the right for 1981 and want to get advance payments of the credit, file Form W-5 with your employer.

If you are not required to file a return but can claim the earned income credit, file Form 1040A to get a refund of your credit.

All you need to do is:

- Fill in Form 1040A through line 11. Do not check the Presidential Election Campaign Fund box(es).
- Use the Earned Income Credit Worksheet on this page to figure your credit.
- Fill in Form 1040A, lines 12a through 13 and 16.
- Sign and date the return.
- Be sure to attach the first copy or Copy B of Form(s) W-2.

If you want IRS to figure your earned income credit for you, skip instructions 2. and 3. above, but please provide all the other information requested.

If you want IRS to figure your tax, including the Earned Income Credit, see page 11 of the instructions and do not fill in the Earned Income Credit Worksheet at the right.

To see if you can take the Earned Income Credit, fill in Form 1040A through line 11, and answer the following:

Yes No

- Is the amount you listed on Form 1040A, line 11, less than \$10,000? ☐ ☐
- Did you receive any wages, salaries, tips, or other earned income (see "What is Earned Income?" on this page)? ☐ ☐
- Did you have a child (see note 1 below) who lived with you in the same principal residence in the United States during all of 1980? ☐ ☐
- If you checked Filing Status Box 2 on Form 1040A, did you claim your child as a dependent on Form 1040A, line 5c? **OR**
If you checked Filing Status Box 4 on Form 1040A, and your child was married for 1980, did you claim that child as a dependent on Form 1040A, line 5c? **OR** ☐ ☐
If you checked Filing Status Box 4 on Form 1040A, and your child was unmarried for 1980, did you enter that child's name on Form 1040A, line 4 (or 5c if you claimed that child as a dependent)? ☐ ☐

Note 1: For this purpose, the word child means:

- Your son or daughter.
- Your stepchild, adopted child, or a child placed with you by an authorized placement agency for legal adoption (even if the child became your stepchild or adopted child, or was placed with you during the year).
- Any other child whom you cared for as your own child for the whole year, unless the child's natural or adoptive parents provided more than half of the support for that year.

If you answered NO to any question, you can't take the earned income credit. Do not fill in the worksheet. Instead, put "No" on line 12c.

If you answered YES to all the questions, you may be able to take the credit. Use the Earned Income Credit Worksheet below to figure the amount of any credit.

Earned Income Credit Worksheet (Keep for your tax records)

1. Amount from Form 1040A, line 7. (See Note under "What is Earned Income?")	\$
2. Amount from Form 1040A, line 11.	
3. If line 2 above is not over \$6,000 , use the amount on line 1 to find the credit in the table on page 27. Enter the credit here and on Form 1040A, line 12c.	
4. If line 2 is over \$6,000 :	
a. First, find the amount from line 1 above in the table on page 27, and enter the credit for that amount here.	\$
b. Second, find the amount from line 2 in the table, and enter the credit for that amount here.	\$
c. Enter the amount from 4a or 4b, whichever is smaller, here and on Form 1040A, line 12c.	\$

For example, in our filled-in form, the Browns' earned income credit was figured as follows:

Earned Income Credit Worksheet

1. Amount from Form 1040A, line 7. (See Note under "What is Earned Income?")	\$9,000.00
2. Amount from Form 1040A, line 11.	\$9,180.00
3. If line 2 above is not over \$6,000, use the amount on line 1 to find the credit in the table on page 27. Enter the credit here and on Form 1040A, line 12c.	SAMPLE
4. If line 2 is over \$6,000:	
a. First, find the amount from line 1 above in the table on page 27, and enter the credit for that amount here.	\$128.00
b. Second, find the amount from line 2 in the table, and enter the credit for that amount here.	\$103.00
c. Enter the amount from 4a or 4b, whichever is smaller, here and on Form 1040A, line 12c.	\$103.00

15 Line 14a Income Tax

To find your tax, use the appropriate Tax Table.
If you checked Form 1040A:

Filing Status Box 1, use Tax Table A (Single) on pages 15-16.

Filing Status Box 2, use Tax Table B (Married Filing Joint Return) on pages 17-21.

Filing Status Box 3, use Tax Table C (Married Filing Separate Return) on pages 22-23.

Filing Status Box 4, use Tax Table D (Head of Household) on pages 24-26.

Instructions for using the Tax Tables are at the beginning of each Table. After you have found the correct tax, enter that amount on line 14a.

The tax shown in the tax tables has been figured so that it already includes your zero bracket amount and your deduction for exemptions.

Note: If your income or exemptions are not covered in the tax table for your filing status, you must file Form 1040 and Schedule TC (Form 1040).

16 Line 14b Advance Earned Income Credit (EIC) Payments

Enter the total of the Advance Earned Income Credit (EIC) Payments as shown on your W-2 form(s).

17 Line 16 Your Refund

If line 13 is larger than line 15, subtract line 15 from line 13 and show the difference on line 16. This is the amount that will be refunded to you.

If line 16 is less than \$1, we will not send you a refund unless you ask for it when you file your return.

If the refund IRS owes you is large, you should see your payroll office about reducing the amount of tax

that is withheld from your wages. See **Income Tax Withholding for 1981** on page 14.

Note: If you move after filing your return and you are expecting a refund, you should notify the post office that services your old address. Also, notify the Internal Revenue Service Center where you filed your return of your address change. This will help in forwarding your check to your new address as soon as possible. Please be sure to include your social security number in any correspondence with the IRS.

18 Line 17 Balance Due IRS

If line 15 is larger than line 13, subtract line 13 from line 15 and show the difference on line 17. This is the balance you still owe. If line 17 is less than \$1, you do not have to pay.

You may pay by check or money order made payable to "Internal Revenue Service." Write your social security number, tax form number, and tax year on your check or money order and attach it to your return.

If your payment due IRS is large, you should see your payroll office about increasing the amount of tax withheld from your wages. See **Income Tax Withholding for 1981** on page 14.

19 Completing Your Return

Sign and Date Your Return

Form 1040A is not considered a return unless you sign it. Your spouse must also sign if it is a joint return. Be sure to attach the first copy or Copy B of Forms W-2 to your return.

Did You Have Someone Else Prepare Your Return?

If you fill in your own return, the Paid Preparer's space under your signature should remain blank. If someone prepares your return and **does not charge you**, that person should not sign your return.

Generally, anyone who is paid to prepare your tax return must sign it and fill in the other blanks in the Paid Preparer's Use Only area of your return.

If the preparer is self-employed (that is, is not employed by any person or business entity to prepare the return), he or she should check the "self-employed" box in the preparer's section of Form 1040A.

A partner who prepares your income tax return as a member of a partnership should not check the "self-employed" box. However, partners are still considered self-employed for self-employment tax purposes.

If you have questions about whether a preparer is required to sign your return, please contact an IRS office.

The preparer required to sign your return **MUST** complete the required preparer information and:

- Sign it, by hand, in the space provided for the preparer's signature. (Signature stamps or labels are not acceptable.)
- Give you a copy of your return in addition to the copy to be filed with IRS.

Tax return preparers should be familiar with their responsibilities. **Publication 1045**, Information and Order Blanks for Preparers of Federal Income Tax Returns, lists some of the preparer's other responsibilities and penalties for which he or she may be liable. The publication also contains the regulation citations that govern their work.

General Information

Death of Taxpayer

Did the taxpayer die before filing a return for 1980? If so, the taxpayer's spouse or personal representative may have to file and sign a return for the person who died. A personal representative can be an executor, administrator, or anyone who is in charge of the taxpayer's property.

If the taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund.

If your spouse died in 1980 and you did not remarry in 1980, you can file a joint return. You can also file a joint return if your spouse died in 1981 before filing a return for 1980. A joint return should show your spouse's 1980 income before death and your income for all of 1980. Write "deceased" after the deceased taxpayer's name and show the date of death in the name and address space of Form 1040A.

Please write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

If a refund is due, **Form 1310**, Statement of Person Claiming Refund Due a Deceased Taxpayer, must be filed with the return unless the person claiming the refund is a surviving spouse filing a joint return with the decedent.

For more details, get **Publication 559**, Tax Information for Survivors, Executors, and Administrators.

Recordkeeping

Keep records of income and credits appearing on your tax return until the statute of limitations runs out for that return. Usually this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. Also keep copies of your filed tax returns as part of your records. You should keep some records longer. For example, keep property records (including those on your own home) as long as they are needed to figure the basis of the original or replacement property.

For more details, get **Publication 552**, Recordkeeping Requirements and a List of Tax Publications.

Penalties and Interest

Late Filing of Return

The law provides a penalty of 5% of the tax due for each month, or part of a month, the return is late (maximum 25%) unless you can show reasonable cause for the delay. If you file a return late, attach a letter clearly explaining why you are filing late.

Late Payment of Tax

The penalty for not paying tax when due is $\frac{1}{2}$ of 1% of the unpaid amount for each month, or part of a month, it remains unpaid. The maximum penalty is 25% of the unpaid amount. The penalty applies to any unpaid tax shown on a return. It also applies to any additional tax shown on a bill that is not paid within 10 days from the date of the bill. This penalty is in addition to the interest charge that applies on late payments.

Interest

Interest will be charged on taxes not paid by their due date.

Income Tax Withholding for 1981

If the amount due IRS on line 17 or the refund IRS owes you on line 16 is large, you should see your payroll office. Ask about filling out a new Form W-4 to change the amount of tax to be withheld from your wages. For example, working married couples and single persons with two or more jobs often need to have more tax withheld to avoid owing a large payment when the return is filed. You may also owe more tax because you have other income on which there is no withholding.

If the amount you owe IRS is large, you may have to file a Declaration of Estimated Tax for 1981. (See **Declaration of Estimated Tax**, below.)

Or, if you got a large refund, get a copy of Form W-4 from your employer and read the instructions. If you are entitled to additional allowances, file a new W-4 with your employer.

If you go back to work after a period of unemployment, you may reduce the amount of income tax withheld if your employer agrees to use the part year method of withholding. There are also other methods which could reduce your withholding. For more details, see your employer or get **Publication 505**, Tax Withholding and Estimated Tax.

If you expect your income in 1981 to be less than \$10,000, you may be eligible for advance payment of your earned income credit during 1981. See your payroll office for further information on filing Form W-5, Earned Income Credit Advance Payment Certificate.

Declaration of Estimated Tax

In general, you do not have to file a declaration if you expect that your 1981 tax return will show a tax refund, OR a tax balance due IRS of less than \$100. However, if you file a declaration for 1981, you **must** use Form 1040 to claim the payments you made. Please see **Form 1040-ES** for more details.

Penalty for Not Paying Enough Tax During the Year

If line 17 is \$100 or more and more than 20 percent of line 15, file **Form 1040** and attach **Form 2210**, Underpayment of Estimated Tax by Individuals. You may owe a penalty unless you meet one or more of the exceptions explained on Form 2210.

Amended Return

If you file your income tax return and later become aware of any other income, deductions, or credits you should have reported, file **Form 1040X**, Amended U.S. Individual Income Tax Return, to change the Form 1040 or 1040A you already filed.

If your return is changed for any reason, it may affect your State income tax liability. This would include changes made as a result of an examination of your return by the IRS. Contact your State tax agency for more information.

1980 Tax Table A

Single (Filing Status Box 1)

(For single persons with income of \$20,000 or less on Form 1040A, line 11, who claim 3 or fewer exemptions)

To find your tax: Read down the income column until you find your income as shown on Form 1040A, line 11. Read across to the column headed by the total number of exemptions claimed on

Form 1040A, line 6. The amount shown where the two lines meet is your tax. Enter on Form 1040A, line 14a.

The \$2,300 zero bracket amount and your deduction for exemptions have been taken into account in figuring the tax shown in this table. **Do not take a separate deduction for them.**

Caution: If you can be claimed as a dependent on your parent's return **AND** you have unearned income (interest, dividends, etc.) of \$1,000 or more **AND** your earned income is less than \$2,300, you must use Form 1040.

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—			If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—			If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—		
Over	But not over	1	2	3	Over	But not over	1	2	3	Over	But not over	1	2	3
		Your tax is—					Your tax is—					Your tax is—		
If \$3,300 or less your tax is 0														
3,300	3,350	4	0	0	5,900	5,950	409	238	88	8,500	8,550	887	697	517
3,350	3,400	11	0	0	5,950	6,000	418	246	95	8,550	8,600	896	706	526
3,400	3,450	18	0	0	6,000	6,050	427	254	102	8,600	8,650	906	716	535
3,450	3,500	25	0	0	6,050	6,100	436	262	109	8,650	8,700	915	725	544
3,500	3,550	32	0	0	6,100	6,150	445	270	116	8,700	8,750	925	735	553
3,550	3,600	39	0	0	6,150	6,200	454	278	123	8,750	8,800	934	744	562
3,600	3,650	46	0	0	6,200	6,250	463	286	130	8,800	8,850	944	754	571
3,650	3,700	53	0	0	6,250	6,300	472	294	137	8,850	8,900	953	763	580
3,700	3,750	60	0	0	6,300	6,350	481	302	144	8,900	8,950	963	773	589
3,750	3,800	67	0	0	6,350	6,400	490	310	151	8,950	9,000	972	782	598
3,800	3,850	74	0	0	6,400	6,450	499	319	158	9,000	9,050	982	792	607
3,850	3,900	81	0	0	6,450	6,500	508	328	166	9,050	9,100	991	801	616
3,900	3,950	88	0	0	6,500	6,550	517	337	174	9,100	9,150	1,001	811	625
3,950	4,000	95	0	0	6,550	6,600	526	346	182	9,150	9,200	1,010	820	634
4,000	4,050	102	0	0	6,600	6,650	535	355	190	9,200	9,250	1,020	830	643
4,050	4,100	109	0	0	6,650	6,700	544	364	198	9,250	9,300	1,029	839	652
4,100	4,150	116	0	0	6,700	6,750	553	373	206	9,300	9,350	1,039	849	661
4,150	4,200	123	0	0	6,750	6,800	562	382	214	9,350	9,400	1,048	858	670
4,200	4,250	130	0	0	6,800	6,850	571	391	222	9,400	9,450	1,058	868	679
4,250	4,300	137	0	0	6,850	6,900	580	400	230	9,450	9,500	1,067	877	688
4,300	4,350	144	4	0	6,900	6,950	589	409	238	9,500	9,550	1,077	887	697
4,350	4,400	151	11	0	6,950	7,000	598	418	246	9,550	9,600	1,088	896	706
4,400	4,450	158	18	0	7,000	7,050	607	427	254	9,600	9,650	1,098	906	716
4,450	4,500	166	25	0	7,050	7,100	616	436	262	9,650	9,700	1,109	915	725
4,500	4,550	174	32	0	7,100	7,150	625	445	270	9,700	9,750	1,119	925	735
4,550	4,600	182	39	0	7,150	7,200	634	454	278	9,750	9,800	1,130	934	744
4,600	4,650	190	46	0	7,200	7,250	643	463	286	9,800	9,850	1,140	944	754
4,650	4,700	198	53	0	7,250	7,300	652	472	294	9,850	9,900	1,151	953	763
4,700	4,750	206	60	0	7,300	7,350	661	481	302	9,900	9,950	1,161	963	773
4,750	4,800	214	67	0	7,350	7,400	670	490	310	9,950	10,000	1,172	972	782
4,800	4,850	222	74	0	7,400	7,450	679	499	319	10,000	10,050	1,182	982	792
4,850	4,900	230	81	0	7,450	7,500	688	508	328	10,050	10,100	1,193	991	801
4,900	4,950	238	88	0	7,500	7,550	697	517	337	10,100	10,150	1,203	1,001	811
4,950	5,000	246	95	0	7,550	7,600	706	526	346	10,150	10,200	1,214	1,010	820
5,000	5,050	254	102	0	7,600	7,650	716	535	355	10,200	10,250	1,224	1,020	830
5,050	5,100	262	109	0	7,650	7,700	725	544	364	10,250	10,300	1,235	1,029	839
5,100	5,150	270	116	0	7,700	7,750	735	553	373	10,300	10,350	1,245	1,039	849
5,150	5,200	278	123	0	7,750	7,800	744	562	382	10,350	10,400	1,256	1,048	858
5,200	5,250	286	130	0	7,800	7,850	754	571	391	10,400	10,450	1,266	1,058	868
5,250	5,300	294	137	0	7,850	7,900	763	580	400	10,450	10,500	1,277	1,067	877
5,300	5,350	302	144	4	7,900	7,950	773	589	409	10,500	10,550	1,287	1,077	887
5,350	5,400	310	151	11	7,950	8,000	782	598	418	10,550	10,600	1,298	1,088	896
5,400	5,450	319	158	18	8,000	8,050	792	607	427	10,600	10,650	1,308	1,098	906
5,450	5,500	328	166	25	8,050	8,100	801	616	436	10,650	10,700	1,319	1,109	915
5,500	5,550	337	174	32	8,100	8,150	811	625	445	10,700	10,750	1,329	1,119	925
5,550	5,600	346	182	39	8,150	8,200	820	634	454	10,750	10,800	1,340	1,130	934
5,600	5,650	355	190	46	8,200	8,250	830	643	463	10,800	10,850	1,350	1,140	944
5,650	5,700	364	198	53	8,250	8,300	839	652	472	10,850	10,900	1,361	1,151	953
5,700	5,750	373	206	60	8,300	8,350	849	661	481	10,900	10,950	1,371	1,161	963
5,750	5,800	382	214	67	8,350	8,400	858	670	490	10,950	11,000	1,382	1,172	972
5,800	5,850	391	222	74	8,400	8,450	868	679	499	11,000	11,050	1,392	1,182	982
5,850	5,900	400	230	81	8,450	8,500	877	688	508	11,050	11,100	1,403	1,193	991

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1980 Tax Table A/Single (Filing Status Box 1)—Continued

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—			If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—			If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—		
Over	But not over	1	2	3	Over	But not over	1	2	3	Over	But not over	1	2	3
		Your tax is—					Your tax is—					Your tax is—		
11,100	11,150	1,413	1,203	1,001	14,100	14,150	2,118	1,873	1,633	17,100	17,150	2,943	2,643	2,378
11,150	11,200	1,424	1,214	1,010	14,150	14,200	2,131	1,885	1,645	17,150	17,200	2,958	2,658	2,391
11,200	11,250	1,434	1,224	1,020	14,200	14,250	2,144	1,897	1,657	17,200	17,250	2,973	2,673	2,404
11,250	11,300	1,445	1,235	1,029	14,250	14,300	2,157	1,909	1,669	17,250	17,300	2,988	2,688	2,417
11,300	11,350	1,455	1,245	1,039	14,300	14,350	2,170	1,921	1,681	17,300	17,350	3,003	2,703	2,430
11,350	11,400	1,466	1,256	1,048	14,350	14,400	2,183	1,933	1,693	17,350	17,400	3,018	2,718	2,443
11,400	11,450	1,476	1,266	1,058	14,400	14,450	2,196	1,945	1,705	17,400	17,450	3,033	2,733	2,456
11,450	11,500	1,487	1,277	1,067	14,450	14,500	2,209	1,957	1,717	17,450	17,500	3,048	2,748	2,469
11,500	11,550	1,497	1,287	1,077	14,500	14,550	2,222	1,969	1,729	17,500	17,550	3,063	2,763	2,482
11,550	11,600	1,508	1,298	1,088	14,550	14,600	2,235	1,981	1,741	17,550	17,600	3,078	2,778	2,495
11,600	11,650	1,518	1,308	1,098	14,600	14,650	2,248	1,993	1,753	17,600	17,650	3,093	2,793	2,508
11,650	11,700	1,529	1,319	1,109	14,650	14,700	2,261	2,005	1,765	17,650	17,700	3,108	2,808	2,521
11,700	11,750	1,539	1,329	1,119	14,700	14,750	2,274	2,017	1,777	17,700	17,750	3,123	2,823	2,534
11,750	11,800	1,550	1,340	1,130	14,750	14,800	2,287	2,029	1,789	17,750	17,800	3,138	2,838	2,547
11,800	11,850	1,561	1,350	1,140	14,800	14,850	2,300	2,041	1,801	17,800	17,850	3,153	2,853	2,560
11,850	11,900	1,573	1,361	1,151	14,850	14,900	2,313	2,053	1,813	17,850	17,900	3,168	2,868	2,573
11,900	11,950	1,585	1,371	1,161	14,900	14,950	2,326	2,066	1,825	17,900	17,950	3,183	2,883	2,586
11,950	12,000	1,597	1,382	1,172	14,950	15,000	2,339	2,079	1,837	17,950	18,000	3,198	2,898	2,599
12,000	12,050	1,609	1,392	1,182	15,000	15,050	2,352	2,092	1,849	18,000	18,050	3,213	2,913	2,613
12,050	12,100	1,621	1,403	1,193	15,050	15,100	2,365	2,105	1,861	18,050	18,100	3,228	2,928	2,628
12,100	12,150	1,633	1,413	1,203	15,100	15,150	2,378	2,118	1,873	18,100	18,150	3,243	2,943	2,643
12,150	12,200	1,645	1,424	1,214	15,150	15,200	2,391	2,131	1,885	18,150	18,200	3,258	2,958	2,658
12,200	12,250	1,657	1,434	1,224	15,200	15,250	2,404	2,144	1,897	18,200	18,250	3,273	2,973	2,673
12,250	12,300	1,669	1,445	1,235	15,250	15,300	2,417	2,157	1,909	18,250	18,300	3,288	2,988	2,688
12,300	12,350	1,681	1,455	1,245	15,300	15,350	2,430	2,170	1,921	18,300	18,350	3,303	3,003	2,703
12,350	12,400	1,693	1,466	1,256	15,350	15,400	2,443	2,183	1,933	18,350	18,400	3,318	3,018	2,718
12,400	12,450	1,705	1,476	1,266	15,400	15,450	2,456	2,196	1,945	18,400	18,450	3,333	3,033	2,733
12,450	12,500	1,717	1,487	1,277	15,450	15,500	2,469	2,209	1,957	18,450	18,500	3,348	3,048	2,748
12,500	12,550	1,729	1,497	1,287	15,500	15,550	2,482	2,222	1,969	18,500	18,550	3,363	3,063	2,763
12,550	12,600	1,741	1,508	1,298	15,550	15,600	2,495	2,235	1,981	18,550	18,600	3,378	3,078	2,778
12,600	12,650	1,753	1,518	1,308	15,600	15,650	2,508	2,248	1,993	18,600	18,650	3,393	3,093	2,793
12,650	12,700	1,765	1,529	1,319	15,650	15,700	2,521	2,261	2,005	18,650	18,700	3,408	3,108	2,808
12,700	12,750	1,777	1,539	1,329	15,700	15,750	2,534	2,274	2,017	18,700	18,750	3,423	3,123	2,823
12,750	12,800	1,789	1,550	1,340	15,750	15,800	2,547	2,287	2,029	18,750	18,800	3,438	3,138	2,838
12,800	12,850	1,801	1,561	1,350	15,800	15,850	2,560	2,300	2,041	18,800	18,850	3,453	3,153	2,853
12,850	12,900	1,813	1,573	1,361	15,850	15,900	2,573	2,313	2,053	18,850	18,900	3,468	3,168	2,868
12,900	12,950	1,825	1,585	1,371	15,900	15,950	2,586	2,326	2,066	18,900	18,950	3,483	3,183	2,883
12,950	13,000	1,837	1,597	1,382	15,950	16,000	2,599	2,339	2,079	18,950	19,000	3,498	3,198	2,898
13,000	13,050	1,849	1,609	1,392	16,000	16,050	2,613	2,352	2,092	19,000	19,050	3,513	3,213	2,913
13,050	13,100	1,861	1,621	1,403	16,050	16,100	2,628	2,365	2,105	19,050	19,100	3,528	3,228	2,928
13,100	13,150	1,873	1,633	1,413	16,100	16,150	2,643	2,378	2,118	19,100	19,150	3,543	3,243	2,943
13,150	13,200	1,885	1,645	1,424	16,150	16,200	2,658	2,391	2,131	19,150	19,200	3,558	3,258	2,958
13,200	13,250	1,897	1,657	1,434	16,200	16,250	2,673	2,404	2,144	19,200	19,250	3,573	3,273	2,973
13,250	13,300	1,909	1,669	1,445	16,250	16,300	2,688	2,417	2,157	19,250	19,300	3,591	3,288	2,988
13,300	13,350	1,921	1,681	1,455	16,300	16,350	2,703	2,430	2,170	19,300	19,350	3,608	3,303	3,003
13,350	13,400	1,933	1,693	1,466	16,350	16,400	2,718	2,443	2,183	19,350	19,400	3,625	3,318	3,018
13,400	13,450	1,945	1,705	1,476	16,400	16,450	2,733	2,456	2,196	19,400	19,450	3,642	3,333	3,033
13,450	13,500	1,957	1,717	1,487	16,450	16,500	2,748	2,469	2,209	19,450	19,500	3,659	3,348	3,048
13,500	13,550	1,969	1,729	1,497	16,500	16,550	2,763	2,482	2,222	19,500	19,550	3,676	3,363	3,063
13,550	13,600	1,981	1,741	1,508	16,550	16,600	2,778	2,495	2,235	19,550	19,600	3,693	3,378	3,078
13,600	13,650	1,993	1,753	1,518	16,600	16,650	2,793	2,508	2,248	19,600	19,650	3,710	3,393	3,093
13,650	13,700	2,005	1,765	1,529	16,650	16,700	2,808	2,521	2,261	19,650	19,700	3,727	3,408	3,108
13,700	13,750	2,017	1,777	1,539	16,700	16,750	2,823	2,534	2,274	19,700	19,750	3,744	3,423	3,123
13,750	13,800	2,029	1,789	1,550	16,750	16,800	2,838	2,547	2,287	19,750	19,800	3,761	3,438	3,138
13,800	13,850	2,041	1,801	1,561	16,800	16,850	2,853	2,560	2,300	19,800	19,850	3,778	3,453	3,153
13,850	13,900	2,053	1,813	1,573	16,850	16,900	2,868	2,573	2,313	19,850	19,900	3,795	3,468	3,168
13,900	13,950	2,066	1,825	1,585	16,900	16,950	2,883	2,586	2,326	19,900	19,950	3,812	3,483	3,183
13,950	14,000	2,079	1,837	1,597	16,950	17,000	2,898	2,599	2,339	19,950	20,000	3,829	3,498	3,198
14,000	14,050	2,092	1,849	1,609	17,000	17,050	2,913	2,613	2,352					
14,050	14,100	2,105	1,861	1,621	17,050	17,100	2,928	2,628	2,365					

Continued next column

Continued next column

1980 Tax Table B

Married Filing Joint Return (Filing Status Box 2)

(For married persons filing joint returns with income of \$40,000 or less on Form 1040A, line 11, who claim 9 or fewer exemptions)

To find your tax: Read down the income column until you find your

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	2	3	4	5	6	7	8	9
Your tax is—									
If \$5,400 or less your tax is 0									
5,400	5,450	4	0	0	0	0	0	0	0
5,450	5,500	11	0	0	0	0	0	0	0
5,500	5,550	18	0	0	0	0	0	0	0
5,550	5,600	25	0	0	0	0	0	0	0
5,600	5,650	32	0	0	0	0	0	0	0
5,650	5,700	39	0	0	0	0	0	0	0
5,700	5,750	46	0	0	0	0	0	0	0
5,750	5,800	53	0	0	0	0	0	0	0
5,800	5,850	60	0	0	0	0	0	0	0
5,850	5,900	67	0	0	0	0	0	0	0
5,900	5,950	74	0	0	0	0	0	0	0
5,950	6,000	81	0	0	0	0	0	0	0
6,000	6,050	88	0	0	0	0	0	0	0
6,050	6,100	95	0	0	0	0	0	0	0
6,100	6,150	102	0	0	0	0	0	0	0
6,150	6,200	109	0	0	0	0	0	0	0
6,200	6,250	116	0	0	0	0	0	0	0
6,250	6,300	123	0	0	0	0	0	0	0
6,300	6,350	130	0	0	0	0	0	0	0
6,350	6,400	137	0	0	0	0	0	0	0
6,400	6,450	144	4	0	0	0	0	0	0
6,450	6,500	151	11	0	0	0	0	0	0
6,500	6,550	158	18	0	0	0	0	0	0
6,550	6,600	165	25	0	0	0	0	0	0
6,600	6,650	172	32	0	0	0	0	0	0
6,650	6,700	179	39	0	0	0	0	0	0
6,700	6,750	186	46	0	0	0	0	0	0
6,750	6,800	193	53	0	0	0	0	0	0
6,800	6,850	200	60	0	0	0	0	0	0
6,850	6,900	207	67	0	0	0	0	0	0
6,900	6,950	214	74	0	0	0	0	0	0
6,950	7,000	221	81	0	0	0	0	0	0
7,000	7,050	228	88	0	0	0	0	0	0
7,050	7,100	235	95	0	0	0	0	0	0
7,100	7,150	242	102	0	0	0	0	0	0
7,150	7,200	249	109	0	0	0	0	0	0
7,200	7,250	256	116	0	0	0	0	0	0
7,250	7,300	263	123	0	0	0	0	0	0
7,300	7,350	270	130	0	0	0	0	0	0
7,350	7,400	277	137	0	0	0	0	0	0
7,400	7,450	284	144	4	0	0	0	0	0
7,450	7,500	291	151	11	0	0	0	0	0
7,500	7,550	298	158	18	0	0	0	0	0
7,550	7,600	306	165	25	0	0	0	0	0
7,600	7,650	314	172	32	0	0	0	0	0
7,650	7,700	322	179	39	0	0	0	0	0
7,700	7,750	330	186	46	0	0	0	0	0
7,750	7,800	338	193	53	0	0	0	0	0
7,800	7,850	346	200	60	0	0	0	0	0
7,850	7,900	354	207	67	0	0	0	0	0
7,900	7,950	362	214	74	0	0	0	0	0
7,950	8,000	370	221	81	0	0	0	0	0
8,000	8,050	378	228	88	0	0	0	0	0
8,050	8,100	386	235	95	0	0	0	0	0
8,100	8,150	394	242	102	0	0	0	0	0
8,150	8,200	402	249	109	0	0	0	0	0

Continued next column

income as shown on Form 1040A, line 11. Read across to the column headed by the total number of exemptions claimed on Form 1040A, line 6. The amount shown where the two lines meet is your tax. Enter on Form 1040A, line 14a.

The \$3,400 zero bracket amount and your deduction for exemptions have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them.

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	2	3	4	5	6	7	8	9
Your tax is—									
8,200	8,250	410	256	116	0	0	0	0	0
8,250	8,300	418	263	123	0	0	0	0	0
8,300	8,350	426	270	130	0	0	0	0	0
8,350	8,400	434	277	137	0	0	0	0	0
8,400	8,450	442	284	144	4	0	0	0	0
8,450	8,500	450	291	151	11	0	0	0	0
8,500	8,550	458	298	158	18	0	0	0	0
8,550	8,600	466	306	165	25	0	0	0	0
8,600	8,650	474	314	172	32	0	0	0	0
8,650	8,700	482	322	179	39	0	0	0	0
8,700	8,750	490	330	186	46	0	0	0	0
8,750	8,800	498	338	193	53	0	0	0	0
8,800	8,850	506	346	200	60	0	0	0	0
8,850	8,900	514	354	207	67	0	0	0	0
8,900	8,950	522	362	214	74	0	0	0	0
8,950	9,000	530	370	221	81	0	0	0	0
9,000	9,050	538	378	228	88	0	0	0	0
9,050	9,100	546	386	235	95	0	0	0	0
9,100	9,150	554	394	242	102	0	0	0	0
9,150	9,200	562	402	249	109	0	0	0	0
9,200	9,250	570	410	256	116	0	0	0	0
9,250	9,300	578	418	263	123	0	0	0	0
9,300	9,350	586	426	270	130	0	0	0	0
9,350	9,400	594	434	277	137	0	0	0	0
9,400	9,450	602	442	284	144	4	0	0	0
9,450	9,500	610	450	291	151	11	0	0	0
9,500	9,550	618	458	298	158	18	0	0	0
9,550	9,600	626	466	306	165	25	0	0	0
9,600	9,650	635	474	314	172	32	0	0	0
9,650	9,700	644	482	322	179	39	0	0	0
9,700	9,750	653	490	330	186	46	0	0	0
9,750	9,800	662	498	338	193	53	0	0	0
9,800	9,850	671	506	346	200	60	0	0	0
9,850	9,900	680	514	354	207	67	0	0	0
9,900	9,950	689	522	362	214	74	0	0	0
9,950	10,000	698	530	370	221	81	0	0	0
10,000	10,050	707	538	378	228	88	0	0	0
10,050	10,100	716	546	386	235	95	0	0	0
10,100	10,150	725	554	394	242	102	0	0	0
10,150	10,200	734	562	402	249	109	0	0	0
10,200	10,250	743	570	410	256	116	0	0	0
10,250	10,300	752	578	418	263	123	0	0	0
10,300	10,350	761	586	426	270	130	0	0	0
10,350	10,400	770	594	434	277	137	0	0	0
10,400	10,450	779	602	442	284	144	4	0	0
10,450	10,500	788	610	450	291	151	11	0	0
10,500	10,550	797	618	458	298	158	18	0	0
10,550	10,600	806	626	466	306	165	25	0	0
10,600	10,650	815	635	474	314	172	32	0	0
10,650	10,700	824	644	482	322	179	39	0	0
10,700	10,750	833	653	490	330	186	46	0	0
10,750	10,800	842	662	498	338	193	53	0	0
10,800	10,850	851	671	506	346	200	60	0	0
10,850	10,900	860	680	514	354	207	67	0	0
10,900	10,950	869	689	522	362	214	74	0	0
10,950	11,000	878	698	530	370	221	81	0	0
11,000	11,050	887	707	538	378	228	88	0	0
11,050	11,100	896	716	546	386	235	95	0	0
11,100	11,150	905	725	554	394	242	102	0	0
11,150	11,200	914	734	562	402	249	109	0	0

Continued on next page

1980 Tax Table B/Married Filing Joint Return (Filing Status Box 2)—Continued

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—								If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	2	3	4	5	6	7	8	9	Over	But not over	2	3	4	5	6	7	8	9
		Your tax is—										Your tax is—							
11,200	11,250	923	743	570	410	256	116	0	0	14,800	14,850	1,598	1,391	1,211	1,031	851	671	506	346
11,250	11,300	932	752	578	418	263	123	0	0	14,850	14,900	1,609	1,400	1,220	1,040	860	680	514	354
11,300	11,350	941	761	586	426	270	130	0	0	14,900	14,950	1,619	1,409	1,229	1,049	869	689	522	362
11,350	11,400	950	770	594	434	277	137	0	0	14,950	15,000	1,630	1,420	1,238	1,058	878	698	530	370
11,400	11,450	959	779	602	442	284	144	4	0	15,000	15,050	1,640	1,430	1,247	1,067	887	707	538	378
11,450	11,500	968	788	610	450	291	151	11	0	15,050	15,100	1,651	1,441	1,256	1,076	896	716	546	386
11,500	11,550	977	797	618	458	298	158	18	0	15,100	15,150	1,661	1,451	1,265	1,085	905	725	554	394
11,550	11,600	986	806	626	466	306	165	25	0	15,150	15,200	1,672	1,462	1,274	1,094	914	734	562	402
11,600	11,650	995	815	635	474	314	172	32	0	15,200	15,250	1,682	1,472	1,283	1,103	923	743	570	410
11,650	11,700	1,004	824	644	482	322	179	39	0	15,250	15,300	1,693	1,483	1,292	1,112	932	752	578	418
11,700	11,750	1,013	833	653	490	330	186	46	0	15,300	15,350	1,703	1,493	1,301	1,121	941	761	586	426
11,750	11,800	1,022	842	662	498	338	193	53	0	15,350	15,400	1,714	1,504	1,310	1,130	950	770	594	434
11,800	11,850	1,031	851	671	506	346	200	60	0	15,400	15,450	1,724	1,514	1,319	1,139	959	779	602	442
11,850	11,900	1,040	860	680	514	354	207	67	0	15,450	15,500	1,735	1,525	1,328	1,148	968	788	610	450
11,900	11,950	1,049	869	689	522	362	214	74	0	15,500	15,550	1,745	1,535	1,337	1,157	977	797	618	458
11,950	12,000	1,058	878	698	530	370	221	81	0	15,550	15,600	1,756	1,546	1,346	1,166	986	806	626	466
12,000	12,050	1,067	887	707	538	378	228	88	0	15,600	15,650	1,766	1,556	1,355	1,175	995	815	635	474
12,050	12,100	1,076	896	716	546	386	235	95	0	15,650	15,700	1,777	1,567	1,364	1,184	1,004	824	644	482
12,100	12,150	1,085	905	725	554	394	242	102	0	15,700	15,750	1,787	1,577	1,373	1,193	1,013	833	653	490
12,150	12,200	1,094	914	734	562	402	249	109	0	15,750	15,800	1,798	1,588	1,382	1,202	1,022	842	662	498
12,200	12,250	1,103	923	743	570	410	256	116	0	15,800	15,850	1,808	1,598	1,391	1,211	1,031	851	671	506
12,250	12,300	1,112	932	752	578	418	263	123	0	15,850	15,900	1,819	1,609	1,400	1,220	1,040	860	680	514
12,300	12,350	1,121	941	761	586	426	270	130	0	15,900	15,950	1,829	1,619	1,409	1,229	1,049	869	689	522
12,350	12,400	1,130	950	770	594	434	277	137	0	15,950	16,000	1,840	1,630	1,420	1,238	1,058	878	698	530
12,400	12,450	1,139	959	779	602	442	284	144	4	16,000	16,050	1,850	1,640	1,430	1,247	1,067	887	707	538
12,450	12,500	1,148	968	788	610	450	291	151	11	16,050	16,100	1,861	1,651	1,441	1,256	1,076	896	716	546
12,500	12,550	1,157	977	797	618	458	298	158	18	16,100	16,150	1,871	1,661	1,451	1,265	1,085	905	725	554
12,550	12,600	1,166	986	806	626	466	306	165	25	16,150	16,200	1,882	1,672	1,462	1,274	1,094	914	734	562
12,600	12,650	1,175	995	815	635	474	314	172	32	16,200	16,250	1,892	1,682	1,472	1,283	1,103	923	743	570
12,650	12,700	1,184	1,004	824	644	482	322	179	39	16,250	16,300	1,903	1,693	1,483	1,292	1,112	932	752	578
12,700	12,750	1,193	1,013	833	653	490	330	186	46	16,300	16,350	1,913	1,703	1,493	1,301	1,121	941	761	586
12,750	12,800	1,202	1,022	842	662	498	338	193	53	16,350	16,400	1,924	1,714	1,504	1,310	1,130	950	770	594
12,800	12,850	1,211	1,031	851	671	506	346	200	60	16,400	16,450	1,934	1,724	1,514	1,319	1,139	959	779	602
12,850	12,900	1,220	1,040	860	680	514	354	207	67	16,450	16,500	1,945	1,735	1,525	1,328	1,148	968	788	610
12,900	12,950	1,229	1,049	869	689	522	362	214	74	16,500	16,550	1,955	1,745	1,535	1,337	1,157	977	797	618
12,950	13,000	1,238	1,058	878	698	530	370	221	81	16,550	16,600	1,966	1,756	1,546	1,346	1,166	986	806	626
13,000	13,050	1,247	1,067	887	707	538	378	228	88	16,600	16,650	1,976	1,766	1,556	1,355	1,175	995	815	635
13,050	13,100	1,256	1,076	896	716	546	386	235	95	16,650	16,700	1,987	1,777	1,567	1,364	1,184	1,004	824	644
13,100	13,150	1,265	1,085	905	725	554	394	242	102	16,700	16,750	1,997	1,787	1,577	1,373	1,193	1,013	833	653
13,150	13,200	1,274	1,094	914	734	562	402	249	109	16,750	16,800	2,008	1,798	1,588	1,382	1,202	1,022	842	662
13,200	13,250	1,283	1,103	923	743	570	410	256	116	16,800	16,850	2,018	1,808	1,598	1,391	1,211	1,031	851	671
13,250	13,300	1,292	1,112	932	752	578	418	263	123	16,850	16,900	2,029	1,819	1,609	1,400	1,220	1,040	860	680
13,300	13,350	1,301	1,121	941	761	586	426	270	130	16,900	16,950	2,039	1,829	1,619	1,409	1,229	1,049	869	689
13,350	13,400	1,310	1,130	950	770	594	434	277	137	16,950	17,000	2,050	1,840	1,630	1,420	1,238	1,058	878	698
13,400	13,450	1,319	1,139	959	779	602	442	284	144	17,000	17,050	2,060	1,850	1,640	1,430	1,247	1,067	887	707
13,450	13,500	1,328	1,148	968	788	610	450	291	151	17,050	17,100	2,071	1,861	1,651	1,441	1,256	1,076	896	716
13,500	13,550	1,337	1,157	977	797	618	458	298	158	17,100	17,150	2,081	1,871	1,661	1,451	1,265	1,085	905	725
13,550	13,600	1,346	1,166	986	806	626	466	306	165	17,150	17,200	2,092	1,882	1,672	1,462	1,274	1,094	914	734
13,600	13,650	1,355	1,175	995	815	635	474	314	172	17,200	17,250	2,102	1,892	1,682	1,472	1,283	1,103	923	743
13,650	13,700	1,364	1,184	1,004	824	644	482	322	179	17,250	17,300	2,113	1,903	1,693	1,483	1,292	1,112	932	752
13,700	13,750	1,373	1,193	1,013	833	653	490	330	186	17,300	17,350	2,123	1,913	1,703	1,493	1,301	1,121	941	761
13,750	13,800	1,382	1,202	1,022	842	662	498	338	193	17,350	17,400	2,134	1,924	1,714	1,504	1,310	1,130	950	770
13,800	13,850	1,391	1,211	1,031	851	671	506	346	200	17,400	17,450	2,144	1,934	1,724	1,514	1,319	1,139	959	779
13,850	13,900	1,400	1,220	1,040	860	680	514	354	207	17,450	17,500	2,155	1,945	1,735	1,525	1,328	1,148	968	788
13,900	13,950	1,409	1,229	1,049	869	689	522	362	214	17,500	17,550	2,165	1,955	1,745	1,535	1,337	1,157	977	797
13,950	14,000	1,420	1,238	1,058	878	698	530	370	221	17,550	17,600	2,176	1,966	1,756	1,546	1,346	1,166	986	806
14,000	14,050	1,430	1,247	1,067	887	707	538	378	228	17,600	17,650	2,186	1,976	1,766	1,556	1,355			

1980 Tax Table B/Married Filing Joint Return (Filing Status Box 2)—Continued

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—								If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	2	3	4	5	6	7	8	9	Over	But not over	2	3	4	5	6	7	8	9
Your tax is—																			
18,400	18,450	2,367	2,144	1,934	1,724	1,514	1,319	1,139	959	22,000	22,050	3,231	2,991	2,751	2,511	2,271	2,060	1,850	1,640
18,450	18,500	2,379	2,155	1,945	1,735	1,525	1,328	1,148	968	22,050	22,100	3,243	3,003	2,763	2,523	2,283	2,071	1,861	1,651
18,500	18,550	2,391	2,165	1,955	1,745	1,535	1,337	1,157	977	22,100	22,150	3,255	3,015	2,775	2,535	2,295	2,081	1,871	1,661
18,550	18,600	2,403	2,176	1,966	1,756	1,546	1,346	1,166	986	22,150	22,200	3,267	3,027	2,787	2,547	2,307	2,092	1,882	1,672
18,600	18,650	2,415	2,186	1,976	1,766	1,556	1,355	1,175	995	22,200	22,250	3,280	3,039	2,799	2,559	2,319	2,102	1,892	1,682
18,650	18,700	2,427	2,197	1,987	1,777	1,567	1,364	1,184	1,004	22,250	22,300	3,294	3,051	2,811	2,571	2,331	2,113	1,903	1,693
18,700	18,750	2,439	2,207	1,997	1,787	1,577	1,373	1,193	1,013	22,300	22,350	3,308	3,063	2,823	2,583	2,343	2,123	1,913	1,703
18,750	18,800	2,451	2,218	2,008	1,798	1,588	1,382	1,202	1,022	22,350	22,400	3,322	3,075	2,835	2,595	2,355	2,134	1,924	1,714
18,800	18,850	2,463	2,228	2,018	1,808	1,598	1,391	1,211	1,031	22,400	22,450	3,336	3,087	2,847	2,607	2,367	2,144	1,934	1,724
18,850	18,900	2,475	2,239	2,029	1,819	1,609	1,400	1,220	1,040	22,450	22,500	3,350	3,099	2,859	2,619	2,379	2,155	1,945	1,735
18,900	18,950	2,487	2,249	2,039	1,829	1,619	1,409	1,229	1,049	22,500	22,550	3,364	3,111	2,871	2,631	2,391	2,165	1,955	1,745
18,950	19,000	2,499	2,260	2,050	1,840	1,630	1,420	1,238	1,058	22,550	22,600	3,378	3,123	2,883	2,643	2,403	2,176	1,966	1,756
19,000	19,050	2,511	2,271	2,060	1,850	1,640	1,430	1,247	1,067	22,600	22,650	3,392	3,135	2,895	2,655	2,415	2,186	1,976	1,766
19,050	19,100	2,523	2,283	2,071	1,861	1,651	1,441	1,256	1,076	22,650	22,700	3,406	3,147	2,907	2,667	2,427	2,197	1,987	1,777
19,100	19,150	2,535	2,295	2,081	1,871	1,661	1,451	1,265	1,085	22,700	22,750	3,420	3,159	2,919	2,679	2,439	2,207	1,997	1,787
19,150	19,200	2,547	2,307	2,092	1,882	1,672	1,462	1,274	1,094	22,750	22,800	3,434	3,171	2,931	2,691	2,451	2,218	2,008	1,798
19,200	19,250	2,559	2,319	2,102	1,892	1,682	1,472	1,283	1,103	22,800	22,850	3,448	3,183	2,943	2,703	2,463	2,228	2,018	1,808
19,250	19,300	2,571	2,331	2,113	1,903	1,693	1,483	1,292	1,112	22,850	22,900	3,462	3,195	2,955	2,715	2,475	2,239	2,029	1,819
19,300	19,350	2,583	2,343	2,123	1,913	1,703	1,493	1,301	1,121	22,900	22,950	3,476	3,207	2,967	2,727	2,487	2,249	2,039	1,829
19,350	19,400	2,595	2,355	2,134	1,924	1,714	1,504	1,310	1,130	22,950	23,000	3,490	3,219	2,979	2,739	2,499	2,260	2,050	1,840
19,400	19,450	2,607	2,367	2,144	1,934	1,724	1,514	1,319	1,139	23,000	23,050	3,504	3,231	2,991	2,751	2,511	2,271	2,060	1,850
19,450	19,500	2,619	2,379	2,155	1,945	1,735	1,525	1,328	1,148	23,050	23,100	3,518	3,243	3,003	2,763	2,523	2,283	2,071	1,861
19,500	19,550	2,631	2,391	2,165	1,955	1,745	1,535	1,337	1,157	23,100	23,150	3,532	3,255	3,015	2,775	2,535	2,295	2,081	1,871
19,550	19,600	2,643	2,403	2,176	1,966	1,756	1,546	1,346	1,166	23,150	23,200	3,546	3,267	3,027	2,787	2,547	2,307	2,092	1,882
19,600	19,650	2,655	2,415	2,186	1,976	1,766	1,556	1,355	1,175	23,200	23,250	3,560	3,280	3,039	2,799	2,559	2,319	2,102	1,892
19,650	19,700	2,667	2,427	2,197	1,987	1,777	1,567	1,364	1,184	23,250	23,300	3,574	3,294	3,051	2,811	2,571	2,331	2,113	1,903
19,700	19,750	2,679	2,439	2,207	1,997	1,787	1,577	1,373	1,193	23,300	23,350	3,588	3,308	3,063	2,823	2,583	2,343	2,123	1,913
19,750	19,800	2,691	2,451	2,218	2,008	1,798	1,588	1,382	1,202	23,350	23,400	3,602	3,322	3,075	2,835	2,595	2,355	2,134	1,924
19,800	19,850	2,703	2,463	2,228	2,018	1,808	1,598	1,391	1,211	23,400	23,450	3,616	3,336	3,087	2,847	2,607	2,367	2,144	1,934
19,850	19,900	2,715	2,475	2,239	2,029	1,819	1,609	1,400	1,220	23,450	23,500	3,630	3,350	3,099	2,859	2,619	2,379	2,155	1,945
19,900	19,950	2,727	2,487	2,249	2,039	1,829	1,619	1,409	1,229	23,500	23,550	3,644	3,364	3,111	2,871	2,631	2,391	2,165	1,955
19,950	20,000	2,739	2,499	2,260	2,050	1,840	1,630	1,420	1,238	23,550	23,600	3,658	3,378	3,123	2,883	2,643	2,403	2,176	1,966
20,000	20,050	2,751	2,511	2,271	2,060	1,850	1,640	1,430	1,247	23,600	23,650	3,672	3,392	3,135	2,895	2,655	2,415	2,186	1,976
20,050	20,100	2,763	2,523	2,283	2,071	1,861	1,651	1,441	1,256	23,650	23,700	3,686	3,406	3,147	2,907	2,667	2,427	2,197	1,987
20,100	20,150	2,775	2,535	2,295	2,081	1,871	1,661	1,451	1,265	23,700	23,750	3,700	3,420	3,159	2,919	2,679	2,439	2,207	1,997
20,150	20,200	2,787	2,547	2,307	2,092	1,882	1,672	1,462	1,274	23,750	23,800	3,714	3,434	3,171	2,931	2,691	2,451	2,218	2,008
20,200	20,250	2,799	2,559	2,319	2,102	1,892	1,682	1,472	1,283	23,800	23,850	3,728	3,448	3,183	2,943	2,703	2,463	2,228	2,018
20,250	20,300	2,811	2,571	2,331	2,113	1,903	1,693	1,483	1,292	23,850	23,900	3,742	3,462	3,195	2,955	2,715	2,475	2,239	2,029
20,300	20,350	2,823	2,583	2,343	2,123	1,913	1,703	1,493	1,301	23,900	23,950	3,756	3,476	3,207	2,967	2,727	2,487	2,249	2,039
20,350	20,400	2,835	2,595	2,355	2,134	1,924	1,714	1,504	1,310	23,950	24,000	3,770	3,490	3,219	2,979	2,739	2,499	2,260	2,050
20,400	20,450	2,847	2,607	2,367	2,144	1,934	1,724	1,514	1,319	24,000	24,050	3,784	3,504	3,231	2,991	2,751	2,511	2,271	2,060
20,450	20,500	2,859	2,619	2,379	2,155	1,945	1,735	1,525	1,328	24,050	24,100	3,798	3,518	3,243	3,003	2,763	2,523	2,283	2,071
20,500	20,550	2,871	2,631	2,391	2,165	1,955	1,745	1,535	1,337	24,100	24,150	3,812	3,532	3,255	3,015	2,775	2,535	2,295	2,081
20,550	20,600	2,883	2,643	2,403	2,176	1,966	1,756	1,546	1,346	24,150	24,200	3,826	3,546	3,267	3,027	2,787	2,547	2,307	2,092
20,600	20,650	2,895	2,655	2,415	2,186	1,976	1,766	1,556	1,355	24,200	24,250	3,840	3,560	3,280	3,039	2,799	2,559	2,319	2,102
20,650	20,700	2,907	2,667	2,427	2,197	1,987	1,777	1,567	1,364	24,250	24,300	3,854	3,574	3,294	3,051	2,811	2,571	2,331	2,113
20,700	20,750	2,919	2,679	2,439	2,207	1,997	1,787	1,577	1,373	24,300	24,350	3,868	3,588	3,308	3,063	2,823	2,583	2,343	2,123
20,750	20,800	2,931	2,691	2,451	2,218	2,008	1,798	1,588	1,382	24,350	24,400	3,882	3,602	3,322	3,075	2,835	2,595	2,355	2,134
20,800	20,850	2,943	2,703	2,463	2,228	2,018	1,808	1,598	1,391	24,400	24,450	3,896	3,616	3,336	3,087	2,847	2,607	2,367	2,144
20,850	20,900	2,955	2,715	2,475	2,239	2,029	1,819	1,609	1,400	24,450	24,500	3,910	3,630	3,350	3,099	2,859	2,619	2,379	2,155
20,900	20,950	2,967	2,727	2,487	2,249	2,039	1,829	1,619	1,409	24,500	24,550	3,924	3,644	3,364	3,111	2,871	2,631	2,391	2,165
20,950	21,000	2,979	2,																

1980 Tax Table B/Married Filing Joint Return (Filing Status Box 2)—Continued

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—								If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	2	3	4	5	6	7	8	9	Over	But not over	2	3	4	5	6	7	8	9
Your tax is—										Your tax is—									
25,600	25,650	4,232	3,952	3,672	3,392	3,135	2,895	2,655	2,415	29,200	29,250	5,345	5,025	4,705	4,400	4,120	3,840	3,560	3,280
25,650	25,700	4,246	3,966	3,686	3,406	3,147	2,907	2,667	2,427	29,250	29,300	5,361	5,041	4,721	4,414	4,134	3,854	3,574	3,294
25,700	25,750	4,260	3,980	3,700	3,420	3,159	2,919	2,679	2,439	29,300	29,350	5,377	5,057	4,737	4,428	4,148	3,868	3,588	3,308
25,750	25,800	4,274	3,994	3,714	3,434	3,171	2,931	2,691	2,451	29,350	29,400	5,393	5,073	4,753	4,442	4,162	3,882	3,602	3,322
25,800	25,850	4,288	4,008	3,728	3,448	3,183	2,943	2,703	2,463	29,400	29,450	5,409	5,089	4,769	4,456	4,176	3,896	3,616	3,336
25,850	25,900	4,302	4,022	3,742	3,462	3,195	2,955	2,715	2,475	29,450	29,500	5,425	5,105	4,785	4,470	4,190	3,910	3,630	3,350
25,900	25,950	4,316	4,036	3,756	3,476	3,207	2,967	2,727	2,487	29,500	29,550	5,441	5,121	4,801	4,484	4,204	3,924	3,644	3,364
25,950	26,000	4,330	4,050	3,770	3,490	3,219	2,979	2,739	2,499	29,550	29,600	5,457	5,137	4,817	4,498	4,218	3,938	3,658	3,378
26,000	26,050	4,344	4,064	3,784	3,504	3,231	2,991	2,751	2,511	29,600	29,650	5,473	5,153	4,833	4,513	4,232	3,952	3,672	3,392
26,050	26,100	4,358	4,078	3,798	3,518	3,243	3,003	2,763	2,523	29,650	29,700	5,489	5,169	4,849	4,529	4,246	3,966	3,686	3,406
26,100	26,150	4,372	4,092	3,812	3,532	3,255	3,015	2,775	2,535	29,700	29,750	5,505	5,185	4,865	4,545	4,260	3,980	3,700	3,420
26,150	26,200	4,386	4,106	3,826	3,546	3,267	3,027	2,787	2,547	29,750	29,800	5,521	5,201	4,881	4,561	4,274	3,994	3,714	3,434
26,200	26,250	4,400	4,120	3,840	3,560	3,280	3,039	2,799	2,559	29,800	29,850	5,537	5,217	4,897	4,577	4,288	4,008	3,728	3,448
26,250	26,300	4,414	4,134	3,854	3,574	3,294	3,051	2,811	2,571	29,850	29,900	5,553	5,233	4,913	4,593	4,302	4,022	3,742	3,462
26,300	26,350	4,428	4,148	3,868	3,588	3,308	3,061	2,823	2,583	29,900	29,950	5,569	5,249	4,929	4,609	4,316	4,036	3,756	3,476
26,350	26,400	4,442	4,162	3,882	3,602	3,322	3,075	2,835	2,595	29,950	30,000	5,585	5,265	4,945	4,625	4,330	4,050	3,770	3,490
26,400	26,450	4,456	4,176	3,896	3,616	3,336	3,087	2,847	2,607	30,000	30,050	5,601	5,281	4,961	4,641	4,344	4,064	3,784	3,504
26,450	26,500	4,470	4,190	3,910	3,630	3,350	3,099	2,859	2,619	30,050	30,100	5,617	5,297	4,977	4,657	4,358	4,078	3,798	3,518
26,500	26,550	4,484	4,204	3,924	3,644	3,364	3,111	2,871	2,631	30,100	30,150	5,633	5,313	4,993	4,673	4,372	4,092	3,812	3,532
26,550	26,600	4,498	4,218	3,938	3,658	3,378	3,123	2,883	2,643	30,150	30,200	5,649	5,329	5,009	4,689	4,386	4,106	3,826	3,546
26,600	26,650	4,512	4,232	3,952	3,672	3,392	3,135	2,895	2,655	30,200	30,250	5,665	5,345	5,025	4,705	4,400	4,120	3,840	3,560
26,650	26,700	4,529	4,246	3,966	3,686	3,406	3,147	2,907	2,667	30,250	30,300	5,681	5,361	5,041	4,721	4,414	4,134	3,854	3,574
26,700	26,750	4,545	4,260	3,980	3,700	3,420	3,159	2,919	2,679	30,300	30,350	5,697	5,377	5,057	4,737	4,428	4,148	3,868	3,588
26,750	26,800	4,561	4,274	3,994	3,714	3,434	3,171	2,931	2,691	30,350	30,400	5,713	5,393	5,073	4,753	4,442	4,162	3,882	3,602
26,800	26,850	4,577	4,288	4,008	3,728	3,448	3,183	2,943	2,703	30,400	30,450	5,729	5,409	5,089	4,769	4,456	4,176	3,896	3,616
26,850	26,900	4,593	4,302	4,022	3,742	3,462	3,195	2,955	2,715	30,450	30,500	5,745	5,425	5,105	4,785	4,470	4,190	3,910	3,630
26,900	26,950	4,609	4,316	4,036	3,756	3,476	3,207	2,967	2,727	30,500	30,550	5,761	5,441	5,121	4,801	4,484	4,204	3,924	3,644
26,950	27,000	4,625	4,330	4,050	3,770	3,490	3,219	2,979	2,739	30,550	30,600	5,777	5,457	5,137	4,817	4,498	4,218	3,938	3,658
27,000	27,050	4,641	4,344	4,064	3,784	3,504	3,231	2,991	2,751	30,600	30,650	5,793	5,473	5,153	4,833	4,513	4,232	3,952	3,672
27,050	27,100	4,657	4,358	4,078	3,798	3,518	3,243	3,003	2,763	30,650	30,700	5,809	5,489	5,169	4,849	4,529	4,246	3,966	3,686
27,100	27,150	4,673	4,372	4,092	3,812	3,532	3,255	3,015	2,775	30,700	30,750	5,825	5,505	5,185	4,865	4,545	4,260	3,980	3,700
27,150	27,200	4,689	4,386	4,106	3,826	3,546	3,267	3,027	2,787	30,750	30,800	5,841	5,521	5,201	4,881	4,561	4,274	3,994	3,714
27,200	27,250	4,705	4,400	4,120	3,840	3,560	3,280	3,039	2,799	30,800	30,850	5,857	5,537	5,217	4,897	4,577	4,288	4,008	3,728
27,250	27,300	4,721	4,414	4,134	3,854	3,574	3,294	3,051	2,811	30,850	30,900	5,873	5,553	5,233	4,913	4,593	4,302	4,022	3,742
27,300	27,350	4,737	4,428	4,148	3,868	3,588	3,308	3,061	2,823	30,900	30,950	5,889	5,569	5,249	4,929	4,609	4,316	4,036	3,756
27,350	27,400	4,753	4,442	4,162	3,882	3,602	3,322	3,075	2,835	30,950	31,000	5,905	5,585	5,265	4,945	4,625	4,330	4,050	3,770
27,400	27,450	4,769	4,456	4,176	3,896	3,616	3,336	3,087	2,847	31,000	31,050	5,921	5,601	5,281	4,961	4,641	4,344	4,064	3,784
27,450	27,500	4,785	4,470	4,190	3,910	3,630	3,350	3,099	2,859	31,050	31,100	5,937	5,617	5,297	4,977	4,657	4,358	4,078	3,798
27,500	27,550	4,801	4,484	4,204	3,924	3,644	3,364	3,111	2,871	31,100	31,150	5,953	5,633	5,313	4,993	4,673	4,372	4,092	3,812
27,550	27,600	4,817	4,498	4,218	3,938	3,658	3,378	3,123	2,883	31,150	31,200	5,969	5,649	5,329	5,009	4,689	4,386	4,106	3,826
27,600	27,650	4,833	4,513	4,232	3,952	3,672	3,392	3,135	2,895	31,200	31,250	5,985	5,665	5,345	5,025	4,705	4,400	4,120	3,840
27,650	27,700	4,849	4,529	4,246	3,966	3,686	3,406	3,147	2,907	31,250	31,300	6,001	5,681	5,361	5,041	4,721	4,414	4,134	3,854
27,700	27,750	4,865	4,545	4,260	3,980	3,700	3,420	3,159	2,919	31,300	31,350	6,017	5,697	5,377	5,057	4,737	4,428	4,148	3,868
27,750	27,800	4,881	4,561	4,274	3,994	3,714	3,434	3,171	2,931	31,350	31,400	6,033	5,713	5,393	5,073	4,753	4,442	4,162	3,882
27,800	27,850	4,897	4,577	4,288	4,008	3,728	3,448	3,183	2,943	31,400	31,450	6,049	5,729	5,409	5,089	4,769	4,456	4,176	3,896
27,850	27,900	4,913	4,593	4,302	4,022	3,742	3,462	3,195	2,955	31,450	31,500	6,065	5,745	5,425	5,105	4,785	4,470	4,190	3,910
27,900	27,950	4,929	4,609	4,316	4,036	3,756	3,476	3,207	2,967	31,500	31,550	6,081	5,761	5,441	5,121	4,801	4,484	4,204	3,924
27,950	28,000	4,945	4,625	4,330	4,050	3,770	3,490	3,219	2,979	31,550	31,600	6,097	5,777	5,457	5,137	4,817	4,498	4,218	3,938
28,000	28,050	4,961	4,641	4,344	4,064	3,784	3,504	3,231	2,991	31,600	31,650	6,113	5,793	5,473	5,153	4,833	4,513	4,232	3,952
28,050	28,100	4,977	4,657	4,358	4,078	3,798	3,518	3,243	3,003	31,650	31,700	6,129	5,809	5,489	5,169	4,849	4,529	4,246	3,966
28,100	28,150	4,993	4,673	4,372	4,092	3,812	3,532	3,255	3,015	31,700	31,750	6,145	5,825	5,505	5,185	4,865	4,545	4,260	3,980
28,150	28,200	5,009	4,689	4,386	4,106	3,826	3,546	3,267	3,027	31,750	31,800	6,161	5,841	5,521	5,201	4,881	4,561	4,274	3,994
28,200	28,250	5,025	4,705	4,400	4,120	3,840	3,560	3,280	3,039	31,800	31,850	6,177	5,857	5,537	5,217	4,897	4,577	4,288	4,008
28,250	28,300	5,041	4,721	4,414	4,134	3,854	3,574	3,294	3,051	31,850	31,900	6,193	5,873	5,553	5,233	4,913	4,593	4,302	4,022
28,300	28,350	5,057	4,737	4,428	4,148	3,868	3,588	3,308	3,061	31,900	31,950	6,210	5,889	5,569	5,249	4,929	4,609	4,316	4,036
28,350	28,400	5,073	4,753	4,442	4,162	3,882	3,602	3,322	3,075	31,950	32,000	6,229	5,905	5,585	5,265	4,945	4,625	4,330	4,050

1980 Tax Table B/Married Filing Joint Return (Filing Status Box 2)—Continued

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—								If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	2	3	4	5	6	7	8	9	Over	But not over	2	3	4	5	6	7	8	9
		Your tax is—										Your tax is—							
32,800	32,850	6,543	6,177	5,857	5,537	5,217	4,897	4,577	4,288	36,400	36,450	7,875	7,505	7,135	6,765	6,395	6,049	5,729	5,409
32,850	32,900	6,562	6,193	5,873	5,553	5,233	4,913	4,593	4,302	36,450	36,500	7,894	7,524	7,154	6,784	6,414	6,065	5,745	5,425
32,900	32,950	6,580	6,210	5,889	5,569	5,249	4,929	4,609	4,316	36,500	36,550	7,912	7,542	7,172	6,802	6,432	6,081	5,761	5,441
32,950	33,000	6,599	6,229	5,905	5,585	5,265	4,945	4,625	4,330	36,550	36,600	7,931	7,561	7,191	6,821	6,451	6,097	5,777	5,457
33,000	33,050	6,617	6,247	5,921	5,601	5,281	4,961	4,641	4,344	36,600	36,650	7,949	7,579	7,209	6,839	6,469	6,113	5,793	5,473
33,050	33,100	6,636	6,266	5,937	5,617	5,297	4,977	4,657	4,358	36,650	36,700	7,968	7,598	7,228	6,858	6,488	6,129	5,809	5,489
33,100	33,150	6,654	6,284	5,953	5,633	5,313	4,993	4,673	4,372	36,700	36,750	7,986	7,616	7,246	6,876	6,506	6,145	5,825	5,505
33,150	33,200	6,673	6,303	5,969	5,649	5,329	5,009	4,689	4,386	36,750	36,800	8,005	7,635	7,265	6,895	6,525	6,161	5,841	5,521
33,200	33,250	6,691	6,321	5,985	5,665	5,345	5,025	4,705	4,400	36,800	36,850	8,023	7,653	7,283	6,913	6,543	6,177	5,857	5,537
33,250	33,300	6,710	6,340	6,001	5,681	5,361	5,041	4,721	4,414	36,850	36,900	8,042	7,672	7,302	6,932	6,562	6,193	5,873	5,553
33,300	33,350	6,728	6,358	6,017	5,697	5,377	5,057	4,737	4,428	36,900	36,950	8,060	7,690	7,320	6,950	6,580	6,210	5,889	5,569
33,350	33,400	6,747	6,377	6,033	5,713	5,393	5,073	4,753	4,442	36,950	37,000	8,079	7,709	7,339	6,969	6,599	6,229	5,905	5,585
33,400	33,450	6,765	6,395	6,049	5,729	5,409	5,089	4,769	4,456	37,000	37,050	8,097	7,727	7,357	6,987	6,617	6,247	5,921	5,601
33,450	33,500	6,784	6,414	6,065	5,745	5,425	5,105	4,785	4,470	37,050	37,100	8,116	7,746	7,376	7,006	6,636	6,266	5,937	5,617
33,500	33,550	6,802	6,432	6,081	5,761	5,441	5,121	4,801	4,484	37,100	37,150	8,134	7,764	7,394	7,024	6,654	6,284	5,953	5,633
33,550	33,600	6,821	6,451	6,097	5,777	5,457	5,137	4,817	4,498	37,150	37,200	8,153	7,783	7,413	7,043	6,673	6,303	5,969	5,649
33,600	33,650	6,839	6,469	6,113	5,793	5,473	5,153	4,833	4,513	37,200	37,250	8,173	7,801	7,431	7,061	6,691	6,321	5,985	5,665
33,650	33,700	6,858	6,488	6,129	5,809	5,489	5,169	4,849	4,529	37,250	37,300	8,194	7,820	7,450	7,080	6,710	6,340	6,001	5,681
33,700	33,750	6,876	6,506	6,145	5,825	5,505	5,185	4,865	4,545	37,300	37,350	8,216	7,838	7,468	7,098	6,728	6,358	6,017	5,697
33,750	33,800	6,895	6,525	6,161	5,841	5,521	5,201	4,881	4,561	37,350	37,400	8,237	7,857	7,487	7,117	6,747	6,377	6,033	5,713
33,800	33,850	6,913	6,543	6,177	5,857	5,537	5,217	4,897	4,577	37,400	37,450	8,259	7,875	7,505	7,135	6,765	6,395	6,049	5,729
33,850	33,900	6,932	6,562	6,193	5,873	5,553	5,233	4,913	4,593	37,450	37,500	8,280	7,894	7,524	7,154	6,784	6,414	6,065	5,745
33,900	33,950	6,950	6,580	6,210	5,889	5,569	5,249	4,929	4,609	37,500	37,550	8,302	7,912	7,542	7,172	6,802	6,432	6,081	5,761
33,950	34,000	6,969	6,599	6,229	5,905	5,585	5,265	4,945	4,625	37,550	37,600	8,323	7,931	7,561	7,191	6,821	6,451	6,097	5,777
34,000	34,050	6,987	6,617	6,247	5,921	5,601	5,281	4,961	4,641	37,600	37,650	8,345	7,949	7,579	7,209	6,839	6,469	6,113	5,793
34,050	34,100	7,006	6,636	6,266	5,937	5,617	5,297	4,977	4,657	37,650	37,700	8,366	7,968	7,598	7,228	6,858	6,488	6,129	5,809
34,100	34,150	7,024	6,654	6,284	5,953	5,633	5,313	4,993	4,673	37,700	37,750	8,388	7,986	7,616	7,246	6,876	6,506	6,145	5,825
34,150	34,200	7,043	6,673	6,303	5,969	5,649	5,329	5,009	4,689	37,750	37,800	8,409	8,005	7,635	7,265	6,895	6,525	6,161	5,841
34,200	34,250	7,061	6,691	6,321	5,985	5,665	5,345	5,025	4,705	37,800	37,850	8,431	8,023	7,653	7,283	6,913	6,543	6,177	5,857
34,250	34,300	7,080	6,710	6,340	6,001	5,681	5,361	5,041	4,721	37,850	37,900	8,452	8,042	7,672	7,302	6,932	6,562	6,193	5,873
34,300	34,350	7,098	6,728	6,358	6,017	5,697	5,377	5,057	4,737	37,900	37,950	8,474	8,060	7,690	7,320	6,950	6,580	6,210	5,889
34,350	34,400	7,117	6,747	6,377	6,033	5,713	5,393	5,073	4,753	37,950	38,000	8,495	8,079	7,709	7,339	6,969	6,599	6,229	5,905
34,400	34,450	7,135	6,765	6,395	6,049	5,729	5,409	5,089	4,769	38,000	38,050	8,517	8,097	7,727	7,357	6,987	6,617	6,247	5,921
34,450	34,500	7,154	6,784	6,414	6,065	5,745	5,425	5,105	4,785	38,050	38,100	8,538	8,116	7,746	7,376	7,006	6,636	6,266	5,937
34,500	34,550	7,172	6,802	6,432	6,081	5,761	5,441	5,121	4,801	38,100	38,150	8,560	8,134	7,764	7,394	7,024	6,654	6,284	5,953
34,550	34,600	7,191	6,821	6,451	6,097	5,777	5,457	5,137	4,817	38,150	38,200	8,581	8,153	7,783	7,413	7,043	6,673	6,303	5,969
34,600	34,650	7,209	6,839	6,469	6,113	5,793	5,473	5,153	4,833	38,200	38,250	8,603	8,173	7,801	7,431	7,061	6,691	6,321	5,985
34,650	34,700	7,228	6,858	6,488	6,129	5,809	5,489	5,169	4,849	38,250	38,300	8,624	8,194	7,820	7,450	7,080	6,710	6,340	6,001
34,700	34,750	7,246	6,876	6,506	6,145	5,825	5,505	5,185	4,865	38,300	38,350	8,646	8,216	7,838	7,468	7,098	6,728	6,358	6,017
34,750	34,800	7,265	6,895	6,525	6,161	5,841	5,521	5,201	4,881	38,350	38,400	8,667	8,237	7,857	7,487	7,117	6,747	6,377	6,033
34,800	34,850	7,283	6,913	6,543	6,177	5,857	5,537	5,217	4,897	38,400	38,450	8,689	8,259	7,875	7,505	7,135	6,765	6,395	6,049
34,850	34,900	7,302	6,932	6,562	6,193	5,873	5,553	5,233	4,913	38,450	38,500	8,710	8,280	7,894	7,524	7,154	6,784	6,414	6,065
34,900	34,950	7,320	6,950	6,580	6,210	5,889	5,569	5,249	4,929	38,500	38,550	8,732	8,302	7,912	7,542	7,172	6,802	6,432	6,081
34,950	35,000	7,339	6,969	6,599	6,229	5,905	5,585	5,265	4,945	38,550	38,600	8,753	8,323	7,931	7,561	7,191	6,821	6,451	6,097
35,000	35,050	7,357	6,987	6,617	6,247	5,921	5,601	5,281	4,961	38,600	38,650	8,775	8,345	7,949	7,579	7,209	6,839	6,469	6,113
35,050	35,100	7,376	7,006	6,636	6,266	5,937	5,617	5,297	4,977	38,650	38,700	8,796	8,366	7,968	7,598	7,228	6,858	6,488	6,129
35,100	35,150	7,394	7,024	6,654	6,284	5,953	5,633	5,313	4,993	38,700	38,750	8,818	8,388	7,986	7,616	7,246	6,876	6,506	6,145
35,150	35,200	7,413	7,043	6,673	6,303	5,969	5,649	5,329	5,009	38,750	38,800	8,839	8,409	8,005	7,635	7,265	6,895	6,525	6,161
35,200	35,250	7,431	7,061	6,691	6,321	5,985	5,665	5,345	5,025	38,800	38,850	8,861	8,431	8,023	7,653	7,283	6,913	6,543	6,177
35,250	35,300	7,450	7,080	6,710	6,340	6,001	5,681	5,361	5,041	38,850	38,900	8,882	8,452	8,042	7,672	7,302	6,932	6,562	6,193
35,300	35,350	7,468	7,098	6,728	6,358	6,017	5,697	5,377	5,057	38,900	38,950	8,904	8,474	8,060	7,690	7,320	6,950	6,580	6,210
35,350	35,400	7,487	7,117	6,747	6,377	6,033	5,713												

1980 Tax Table C

Married Filing Separate Return (Filing Status Box 3)

(For married persons filing separate returns with income of \$20,000 or less on Form 1040A, line 11, who claim 3 or fewer exemptions)

To find your tax: Read down the income column until you find your income as shown on Form 1040A, line 11. Read across to the column headed by the total number of exemptions claimed on Form 1040A, line 6. The amount shown where the two lines meet

is your tax. Enter on Form 1040A, line 14a.

The \$1,700 zero bracket amount and your deduction for exemptions have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them.

Caution: You must use Form 1040 if: (1) Your spouse itemizes deductions, OR (2) You can be claimed as a dependent on your parent's return AND you have unearned income (interest, dividends) of \$1,000 or more AND your earned income is less than \$1,700.

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—			If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—			If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—		
Over	But not over	1	2	3	Over	But not over	1	2	3	Over	But not over	1	2	3
Your tax is—					Your tax is—					Your tax is—				
If \$2,700 or less your tax is 0					5,200	5,250	392	223	74	8,000	8,050	928	718	536
2,700	2,725	2	0	0	5,250	5,300	401	231	81	8,050	8,100	938	728	545
2,725	2,750	5	0	0	5,300	5,350	410	239	88	8,100	8,150	949	739	554
2,750	2,775	9	0	0	5,350	5,400	419	247	95	8,150	8,200	959	749	563
2,775	2,800	12	0	0	5,400	5,450	428	255	102	8,200	8,250	970	760	572
2,800	2,825	16	0	0	5,450	5,500	437	263	109	8,250	8,300	980	770	581
2,825	2,850	19	0	0	5,500	5,550	446	271	116	8,300	8,350	991	781	590
2,850	2,875	23	0	0	5,550	5,600	455	279	123	8,350	8,400	1,001	791	599
2,875	2,900	26	0	0	5,600	5,650	464	287	130	8,400	8,450	1,012	802	608
2,900	2,925	30	0	0	5,650	5,700	473	295	137	8,450	8,500	1,022	812	617
2,925	2,950	33	0	0	5,700	5,750	482	303	144	8,500	8,550	1,033	823	626
2,950	2,975	37	0	0	5,750	5,800	491	311	151	8,550	8,600	1,043	833	635
2,975	3,000	40	0	0	5,800	5,850	500	320	159	8,600	8,650	1,054	844	644
3,000	3,050	46	0	0	5,850	5,900	509	329	167	8,650	8,700	1,064	854	653
3,050	3,100	53	0	0	5,900	5,950	518	338	175	8,700	8,750	1,075	865	662
3,100	3,150	60	0	0	5,950	6,000	527	347	183	8,750	8,800	1,085	875	671
3,150	3,200	67	0	0	6,000	6,050	536	356	191	8,800	8,850	1,096	886	680
3,200	3,250	74	0	0	6,050	6,100	545	365	199	8,850	8,900	1,106	896	689
3,250	3,300	81	0	0	6,100	6,150	554	374	207	8,900	8,950	1,117	907	698
3,300	3,350	88	0	0	6,150	6,200	563	383	215	8,950	9,000	1,127	917	707
3,350	3,400	95	0	0	6,200	6,250	572	392	223	9,000	9,050	1,139	928	718
3,400	3,450	102	0	0	6,250	6,300	581	401	231	9,050	9,100	1,151	938	728
3,450	3,500	109	0	0	6,300	6,350	590	410	239	9,100	9,150	1,163	949	739
3,500	3,550	116	0	0	6,350	6,400	599	419	247	9,150	9,200	1,175	959	749
3,550	3,600	123	0	0	6,400	6,450	608	428	255	9,200	9,250	1,187	970	760
3,600	3,650	130	0	0	6,450	6,500	617	437	263	9,250	9,300	1,199	980	770
3,650	3,700	137	0	0	6,500	6,550	626	446	271	9,300	9,350	1,211	991	781
3,700	3,750	144	4	0	6,550	6,600	635	455	279	9,350	9,400	1,223	1,001	791
3,750	3,800	151	11	0	6,600	6,650	644	464	287	9,400	9,450	1,235	1,012	802
3,800	3,850	159	18	0	6,650	6,700	653	473	295	9,450	9,500	1,247	1,022	812
3,850	3,900	167	25	0	6,700	6,750	662	482	303	9,500	9,550	1,259	1,033	823
3,900	3,950	175	32	0	6,750	6,800	671	491	311	9,550	9,600	1,271	1,043	833
3,950	4,000	183	39	0	6,800	6,850	680	500	320	9,600	9,650	1,283	1,054	844
4,000	4,050	191	46	0	6,850	6,900	689	509	329	9,650	9,700	1,295	1,064	854
4,050	4,100	199	53	0	6,900	6,950	698	518	338	9,700	9,750	1,307	1,075	865
4,100	4,150	207	60	0	6,950	7,000	707	527	347	9,750	9,800	1,319	1,085	875
4,150	4,200	215	67	0	7,000	7,050	718	536	356	9,800	9,850	1,331	1,096	886
4,200	4,250	223	74	0	7,050	7,100	728	545	365	9,850	9,900	1,343	1,106	896
4,250	4,300	231	81	0	7,100	7,150	739	554	374	9,900	9,950	1,355	1,117	907
4,300	4,350	239	88	0	7,150	7,200	749	563	383	9,950	10,000	1,367	1,127	917
4,350	4,400	247	95	0	7,200	7,250	760	572	392	10,000	10,050	1,379	1,139	928
4,400	4,450	255	102	0	7,250	7,300	770	581	401	10,050	10,100	1,391	1,151	938
4,450	4,500	263	109	0	7,300	7,350	781	590	410	10,100	10,150	1,403	1,163	949
4,500	4,550	271	116	0	7,350	7,400	791	599	419	10,150	10,200	1,415	1,175	959
4,550	4,600	279	123	0	7,400	7,450	802	608	428	10,200	10,250	1,427	1,187	970
4,600	4,650	287	130	0	7,450	7,500	812	617	437	10,250	10,300	1,439	1,199	980
4,650	4,700	295	137	0	7,500	7,550	823	626	446	10,300	10,350	1,451	1,211	991
4,700	4,750	303	144	4	7,550	7,600	833	635	455	10,350	10,400	1,463	1,223	1,001
4,750	4,800	311	151	11	7,600	7,650	844	644	464	10,400	10,450	1,475	1,235	1,012
4,800	4,850	320	159	18	7,650	7,700	854	653	473	10,450	10,500	1,487	1,247	1,022
4,850	4,900	329	167	25	7,700	7,750	865	662	482	10,500	10,550	1,499	1,259	1,033
4,900	4,950	338	175	32	7,750	7,800	875	671	491	10,550	10,600	1,511	1,271	1,043
4,950	5,000	347	183	39	7,800	7,850	886	680	500	10,600	10,650	1,523	1,283	1,054
5,000	5,050	356	191	46	7,850	7,900	896	689	509	10,650	10,700	1,535	1,295	1,064
5,050	5,100	365	199	53	7,900	7,950	907	698	518	10,700	10,750	1,547	1,307	1,075
5,100	5,150	374	207	60	7,950	8,000	917	707	527	10,750	10,800	1,559	1,319	1,085
5,150	5,200	383	215	67										

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1980 Tax Table C/Married Filing Separate Return (Filing Status Box 3)—Continued

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—			If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—			If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—		
Over	But not over	1	2	3	Over	But not over	1	2	3	Over	But not over	1	2	3
		Your tax is—					Your tax is—					Your tax is—		
10,800	10,850	1,571	1,331	1,096	13,800	13,850	2,421	2,120	1,840	16,800	16,850	3,424	3,061	2,741
10,850	10,900	1,583	1,343	1,106	13,850	13,900	2,437	2,134	1,854	16,850	16,900	3,443	3,077	2,757
10,900	10,950	1,595	1,355	1,117	13,900	13,950	2,453	2,148	1,868	16,900	16,950	3,461	3,093	2,773
10,950	11,000	1,607	1,367	1,127	13,950	14,000	2,469	2,162	1,882	16,950	17,000	3,480	3,110	2,789
11,000	11,050	1,619	1,379	1,139	14,000	14,050	2,485	2,176	1,896	17,000	17,050	3,498	3,128	2,805
11,050	11,100	1,631	1,391	1,151	14,050	14,100	2,501	2,190	1,910	17,050	17,100	3,517	3,147	2,821
11,100	11,150	1,644	1,403	1,163	14,100	14,150	2,517	2,204	1,924	17,100	17,150	3,535	3,165	2,837
11,150	11,200	1,658	1,415	1,175	14,150	14,200	2,533	2,218	1,938	17,150	17,200	3,554	3,184	2,853
11,200	11,250	1,672	1,427	1,187	14,200	14,250	2,549	2,232	1,952	17,200	17,250	3,572	3,202	2,869
11,250	11,300	1,686	1,439	1,199	14,250	14,300	2,565	2,246	1,966	17,250	17,300	3,591	3,221	2,885
11,300	11,350	1,700	1,451	1,211	14,300	14,350	2,581	2,261	1,980	17,300	17,350	3,609	3,239	2,901
11,350	11,400	1,714	1,463	1,223	14,350	14,400	2,597	2,277	1,994	17,350	17,400	3,628	3,258	2,917
11,400	11,450	1,728	1,475	1,235	14,400	14,450	2,613	2,293	2,008	17,400	17,450	3,646	3,276	2,933
11,450	11,500	1,742	1,487	1,247	14,450	14,500	2,629	2,309	2,022	17,450	17,500	3,665	3,295	2,949
11,500	11,550	1,756	1,499	1,259	14,500	14,550	2,645	2,325	2,036	17,500	17,550	3,683	3,313	2,965
11,550	11,600	1,770	1,511	1,271	14,550	14,600	2,661	2,341	2,050	17,550	17,600	3,702	3,332	2,981
11,600	11,650	1,784	1,523	1,283	14,600	14,650	2,677	2,357	2,064	17,600	17,650	3,720	3,350	2,997
11,650	11,700	1,798	1,535	1,295	14,650	14,700	2,693	2,373	2,078	17,650	17,700	3,739	3,369	3,013
11,700	11,750	1,812	1,547	1,307	14,700	14,750	2,709	2,389	2,092	17,700	17,750	3,757	3,387	3,029
11,750	11,800	1,826	1,559	1,319	14,750	14,800	2,725	2,405	2,106	17,750	17,800	3,776	3,406	3,045
11,800	11,850	1,840	1,571	1,331	14,800	14,850	2,741	2,421	2,120	17,800	17,850	3,794	3,424	3,061
11,850	11,900	1,854	1,583	1,343	14,850	14,900	2,757	2,437	2,134	17,850	17,900	3,813	3,443	3,077
11,900	11,950	1,868	1,595	1,355	14,900	14,950	2,773	2,453	2,148	17,900	17,950	3,831	3,461	3,093
11,950	12,000	1,882	1,607	1,367	14,950	15,000	2,789	2,469	2,162	18,000	18,050	3,868	3,498	3,128
12,000	12,050	1,896	1,619	1,379	15,000	15,050	2,805	2,485	2,176	18,050	18,100	3,887	3,517	3,147
12,050	12,100	1,910	1,631	1,391	15,050	15,100	2,821	2,501	2,190	18,100	18,150	3,905	3,535	3,165
12,100	12,150	1,924	1,644	1,403	15,100	15,150	2,837	2,517	2,204	18,150	18,200	3,924	3,554	3,184
12,150	12,200	1,938	1,658	1,415	15,150	15,200	2,853	2,533	2,218	18,200	18,250	3,942	3,572	3,202
12,200	12,250	1,952	1,672	1,427	15,200	15,250	2,869	2,549	2,232	18,250	18,300	3,961	3,591	3,221
12,250	12,300	1,966	1,686	1,439	15,250	15,300	2,885	2,565	2,246	18,300	18,350	3,979	3,609	3,239
12,300	12,350	1,980	1,700	1,451	15,300	15,350	2,901	2,581	2,261	18,350	18,400	3,998	3,628	3,258
12,350	12,400	1,994	1,714	1,463	15,350	15,400	2,917	2,597	2,277	18,400	18,450	4,016	3,646	3,276
12,400	12,450	2,008	1,728	1,475	15,400	15,450	2,933	2,613	2,293	18,450	18,500	4,035	3,665	3,295
12,450	12,500	2,022	1,742	1,487	15,450	15,500	2,949	2,629	2,309	18,500	18,550	4,053	3,683	3,313
12,500	12,550	2,036	1,756	1,499	15,500	15,550	2,965	2,645	2,325	18,550	18,600	4,072	3,702	3,332
12,550	12,600	2,050	1,770	1,511	15,550	15,600	2,981	2,661	2,341	18,600	18,650	4,092	3,720	3,350
12,600	12,650	2,064	1,784	1,523	15,600	15,650	2,997	2,677	2,357	18,650	18,700	4,113	3,739	3,369
12,650	12,700	2,078	1,798	1,535	15,650	15,700	3,013	2,693	2,373	18,700	18,750	4,135	3,757	3,387
12,700	12,750	2,092	1,812	1,547	15,700	15,750	3,029	2,709	2,389	18,750	18,800	4,156	3,776	3,406
12,750	12,800	2,106	1,826	1,559	15,750	15,800	3,045	2,725	2,405	18,800	18,850	4,178	3,794	3,424
12,800	12,850	2,120	1,840	1,571	15,800	15,850	3,061	2,741	2,421	18,850	18,900	4,199	3,813	3,443
12,850	12,900	2,134	1,854	1,583	15,850	15,900	3,077	2,757	2,437	18,900	18,950	4,221	3,831	3,461
12,900	12,950	2,148	1,868	1,595	15,900	15,950	3,093	2,773	2,453	18,950	19,000	4,242	3,850	3,480
12,950	13,000	2,162	1,882	1,607	15,950	16,000	3,110	2,789	2,469	19,000	19,050	4,264	3,868	3,498
13,000	13,050	2,176	1,896	1,619	16,000	16,050	3,128	2,805	2,485	19,050	19,100	4,285	3,887	3,517
13,050	13,100	2,190	1,910	1,631	16,050	16,100	3,147	2,821	2,501	19,100	19,150	4,307	3,905	3,535
13,100	13,150	2,204	1,924	1,644	16,100	16,150	3,165	2,837	2,517	19,150	19,200	4,328	3,924	3,554
13,150	13,200	2,218	1,938	1,658	16,150	16,200	3,184	2,853	2,533	19,200	19,250	4,350	3,942	3,572
13,200	13,250	2,232	1,952	1,672	16,200	16,250	3,202	2,869	2,549	19,250	19,300	4,371	3,961	3,591
13,250	13,300	2,246	1,966	1,686	16,250	16,300	3,221	2,885	2,565	19,300	19,350	4,393	3,979	3,609
13,300	13,350	2,261	1,980	1,700	16,300	16,350	3,239	2,901	2,581	19,350	19,400	4,414	3,998	3,628
13,350	13,400	2,277	1,994	1,714	16,350	16,400	3,258	2,917	2,597	19,400	19,450	4,436	4,016	3,646
13,400	13,450	2,293	2,008	1,728	16,400	16,450	3,276	2,933	2,613	19,450	19,500	4,457	4,035	3,665
13,450	13,500	2,309	2,022	1,742	16,450	16,500	3,295	2,949	2,629	19,500	19,550	4,479	4,053	3,683
13,500	13,550	2,325	2,036	1,756	16,500	16,550	3,313	2,965	2,645	19,550	19,600	4,500	4,072	3,702
13,550	13,600	2,341	2,050	1,770	16,550	16,600	3,332	2,981	2,661	19,600	19,650	4,522	4,092	3,720
13,600	13,650	2,357	2,064	1,784	16,600	16,650	3,350	2,997	2,677	19,650	19,700	4,543	4,113	3,739
13,650	13,700	2,373	2,078	1,798	16,650	16,700	3,369	3,013	2,693	19,700	19,750	4,565	4,135	3,757
13,700	13,750	2,389	2,092	1,812	16,700	16,750	3,387	3,029	2,709	19,750	19,800	4,586	4,156	3,776
13,750	13,800	2,405	2,106	1,826	16,750	16,800	3,406	3,045	2,725	19,800	19,850	4,608	4,178	3,794
					16,800	16,850	3,424	3,061	2,741	19,850	19,900	4,629	4,199	3,813
					16,850	16,900	3,443	3,077	2,757	19,900	19,950	4,651	4,221	3,831
					16,900	16,950	3,461	3,093	2,773	19,950	20,000	4,672	4,242	3,850

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1980 Tax Table D

Head of Household (Filing Status Box 4)

(For unmarried (including certain married persons who live apart and abandoned spouses) or legally separated persons who qualify as heads of household with income of \$20,000 or less on Form 1040A, line 11, who claim 8 or fewer exemptions)

To find your tax: Read down the income column until you find your income as shown on Form 1040A, line 11. Read across to the column headed by the total number of exemptions claimed on Form 1040A, line 6. The amount shown where the two lines meet is your tax. Enter on Form 1040A, line 14a.

The \$2,300 zero bracket amount and your deduction for exemptions have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them.

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—								If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	1	2	3	4	5	6	7	8	Over	But not over	1	2	3	4	5	6	7	8
Your tax is—										Your tax is—									
If \$3,300 or less your tax is 0										5,900	5,950	378	228	88	0	0	0	0	0
3,300	3,350	4	0	0	0	0	0	0	0	5,950	6,000	386	235	95	0	0	0	0	0
3,350	3,400	11	0	0	0	0	0	0	0	6,000	6,050	394	242	102	0	0	0	0	0
3,400	3,450	18	0	0	0	0	0	0	0	6,050	6,100	402	249	109	0	0	0	0	0
3,450	3,500	25	0	0	0	0	0	0	0	6,100	6,150	410	256	116	0	0	0	0	0
3,500	3,550	32	0	0	0	0	0	0	0	6,150	6,200	418	263	123	0	0	0	0	0
3,550	3,600	39	0	0	0	0	0	0	0	6,200	6,250	426	270	130	0	0	0	0	0
3,600	3,650	46	0	0	0	0	0	0	0	6,250	6,300	434	277	137	0	0	0	0	0
3,650	3,700	53	0	0	0	0	0	0	0	6,300	6,350	442	284	144	4	0	0	0	0
3,700	3,750	60	0	0	0	0	0	0	0	6,350	6,400	450	291	151	11	0	0	0	0
3,750	3,800	67	0	0	0	0	0	0	0	6,400	6,450	458	298	158	18	0	0	0	0
3,800	3,850	74	0	0	0	0	0	0	0	6,450	6,500	466	306	165	25	0	0	0	0
3,850	3,900	81	0	0	0	0	0	0	0	6,500	6,550	474	314	172	32	0	0	0	0
3,900	3,950	88	0	0	0	0	0	0	0	6,550	6,600	482	322	179	39	0	0	0	0
3,950	4,000	95	0	0	0	0	0	0	0	6,600	6,650	490	330	186	46	0	0	0	0
4,000	4,050	102	0	0	0	0	0	0	0	6,650	6,700	498	338	193	53	0	0	0	0
4,050	4,100	109	0	0	0	0	0	0	0	6,700	6,750	506	346	200	60	0	0	0	0
4,100	4,150	116	0	0	0	0	0	0	0	6,750	6,800	514	354	207	67	0	0	0	0
4,150	4,200	123	0	0	0	0	0	0	0	6,800	6,850	522	362	214	74	0	0	0	0
4,200	4,250	130	0	0	0	0	0	0	0	6,850	6,900	530	370	221	81	0	0	0	0
4,250	4,300	137	0	0	0	0	0	0	0	6,900	6,950	538	378	228	88	0	0	0	0
4,300	4,350	144	4	0	0	0	0	0	0	6,950	7,000	546	386	235	95	0	0	0	0
4,350	4,400	151	11	0	0	0	0	0	0	7,000	7,050	554	394	242	102	0	0	0	0
4,400	4,450	158	18	0	0	0	0	0	0	7,050	7,100	562	402	249	109	0	0	0	0
4,450	4,500	165	25	0	0	0	0	0	0	7,100	7,150	570	410	256	116	0	0	0	0
4,500	4,550	172	32	0	0	0	0	0	0	7,150	7,200	578	418	263	123	0	0	0	0
4,550	4,600	179	39	0	0	0	0	0	0	7,200	7,250	586	426	270	130	0	0	0	0
4,600	4,650	186	46	0	0	0	0	0	0	7,250	7,300	594	434	277	137	0	0	0	0
4,650	4,700	193	53	0	0	0	0	0	0	7,300	7,350	602	442	284	144	4	0	0	0
4,700	4,750	200	60	0	0	0	0	0	0	7,350	7,400	610	450	291	151	11	0	0	0
4,750	4,800	207	67	0	0	0	0	0	0	7,400	7,450	618	458	298	158	18	0	0	0
4,800	4,850	214	74	0	0	0	0	0	0	7,450	7,500	626	466	306	165	25	0	0	0
4,850	4,900	221	81	0	0	0	0	0	0	7,500	7,550	635	474	314	172	32	0	0	0
4,900	4,950	228	88	0	0	0	0	0	0	7,550	7,600	644	482	322	179	39	0	0	0
4,950	5,000	235	95	0	0	0	0	0	0	7,600	7,650	653	490	330	186	46	0	0	0
5,000	5,050	242	102	0	0	0	0	0	0	7,650	7,700	662	498	338	193	53	0	0	0
5,050	5,100	249	109	0	0	0	0	0	0	7,700	7,750	671	506	346	200	60	0	0	0
5,100	5,150	256	116	0	0	0	0	0	0	7,750	7,800	680	514	354	207	67	0	0	0
5,150	5,200	263	123	0	0	0	0	0	0	7,800	7,850	689	522	362	214	74	0	0	0
5,200	5,250	270	130	0	0	0	0	0	0	7,850	7,900	698	530	370	221	81	0	0	0
5,250	5,300	277	137	0	0	0	0	0	0	7,900	7,950	707	538	378	228	88	0	0	0
5,300	5,350	284	144	4	0	0	0	0	0	7,950	8,000	716	546	386	235	95	0	0	0
5,350	5,400	291	151	11	0	0	0	0	0	8,000	8,050	725	554	394	242	102	0	0	0
5,400	5,450	298	158	18	0	0	0	0	0	8,050	8,100	734	562	402	249	109	0	0	0
5,450	5,500	306	165	25	0	0	0	0	0	8,100	8,150	743	570	410	256	116	0	0	0
5,500	5,550	314	172	32	0	0	0	0	0	8,150	8,200	752	578	418	263	123	0	0	0
5,550	5,600	322	179	39	0	0	0	0	0	8,200	8,250	761	586	426	270	130	0	0	0
5,600	5,650	330	186	46	0	0	0	0	0	8,250	8,300	770	594	434	277	137	0	0	0
5,650	5,700	338	193	53	0	0	0	0	0	8,300	8,350	779	602	442	284	144	4	0	0
5,700	5,750	346	200	60	0	0	0	0	0	8,350	8,400	788	610	450	291	151	11	0	0
5,750	5,800	354	207	67	0	0	0	0	0	8,400	8,450	797	618	458	298	158	18	0	0
5,800	5,850	362	214	74	0	0	0	0	0	8,450	8,500	806	626	466	306	165	25	0	0
5,850	5,900	370	221	81	0	0	0	0	0										

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1980 Tax Table D/Head of Household (Filing Status Box 4)—Continued

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—								If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	1	2	3	4	5	6	7	8	Over	But not over	1	2	3	4	5	6	7	8
Your tax is—										Your tax is—									
8,500	8,550	815	635	474	314	172	32	0	0	11,500	11,550	1,428	1,208	995	815	635	474	314	172
8,550	8,600	824	644	482	322	179	39	0	0	11,550	11,600	1,439	1,219	1,004	824	644	482	322	179
8,600	8,650	833	653	490	330	186	46	0	0	11,600	11,650	1,450	1,230	1,013	833	653	490	330	186
8,650	8,700	842	662	498	338	193	53	0	0	11,650	11,700	1,461	1,241	1,022	842	662	498	338	193
8,700	8,750	851	671	506	346	200	60	0	0	11,700	11,750	1,472	1,252	1,032	851	671	506	346	200
8,750	8,800	860	680	514	354	207	67	0	0	11,750	11,800	1,483	1,263	1,043	860	680	514	354	207
8,800	8,850	869	689	522	362	214	74	0	0	11,800	11,850	1,494	1,274	1,054	869	689	522	362	214
8,850	8,900	878	698	530	370	221	81	0	0	11,850	11,900	1,505	1,285	1,065	878	698	530	370	221
8,900	8,950	887	707	538	378	228	88	0	0	11,900	11,950	1,516	1,296	1,076	887	707	538	378	228
8,950	9,000	896	716	546	386	235	95	0	0	11,950	12,000	1,527	1,307	1,087	896	716	546	386	235
9,000	9,050	905	725	554	394	242	102	0	0	12,000	12,050	1,538	1,318	1,098	905	725	554	394	242
9,050	9,100	914	734	562	402	249	109	0	0	12,050	12,100	1,549	1,329	1,109	914	734	562	402	249
9,100	9,150	923	743	570	410	256	116	0	0	12,100	12,150	1,560	1,340	1,120	923	743	570	410	256
9,150	9,200	932	752	578	418	263	123	0	0	12,150	12,200	1,571	1,351	1,131	932	752	578	418	263
9,200	9,250	941	761	586	426	270	130	0	0	12,200	12,250	1,582	1,362	1,142	941	761	586	426	270
9,250	9,300	950	770	594	434	277	137	0	0	12,250	12,300	1,593	1,373	1,153	950	770	594	434	277
9,300	9,350	959	779	602	442	284	144	4	0	12,300	12,350	1,604	1,384	1,164	959	779	602	442	284
9,350	9,400	968	788	610	450	291	151	11	0	12,350	12,400	1,615	1,395	1,175	968	788	610	450	291
9,400	9,450	977	797	618	458	298	158	18	0	12,400	12,450	1,626	1,406	1,186	977	797	618	458	298
9,450	9,500	986	806	626	466	306	165	25	0	12,450	12,500	1,637	1,417	1,197	986	806	626	466	306
9,500	9,550	995	815	635	474	314	172	32	0	12,500	12,550	1,648	1,428	1,208	995	815	635	474	314
9,550	9,600	1,004	824	644	482	322	179	39	0	12,550	12,600	1,659	1,439	1,219	1,004	824	644	482	322
9,600	9,650	1,013	833	653	490	330	186	46	0	12,600	12,650	1,670	1,450	1,230	1,013	833	653	490	330
9,650	9,700	1,022	842	662	498	338	193	53	0	12,650	12,700	1,681	1,461	1,241	1,022	842	662	498	338
9,700	9,750	1,032	851	671	506	346	200	60	0	12,700	12,750	1,692	1,472	1,252	1,032	851	671	506	346
9,750	9,800	1,043	860	680	514	354	207	67	0	12,750	12,800	1,703	1,483	1,263	1,043	860	680	514	354
9,800	9,850	1,054	869	689	522	362	214	74	0	12,800	12,850	1,714	1,494	1,274	1,054	869	689	522	362
9,850	9,900	1,065	878	698	530	370	221	81	0	12,850	12,900	1,726	1,505	1,285	1,065	878	698	530	370
9,900	9,950	1,076	887	707	538	378	228	88	0	12,900	12,950	1,738	1,516	1,296	1,076	887	707	538	378
9,950	10,000	1,087	896	716	546	386	235	95	0	12,950	13,000	1,750	1,527	1,307	1,087	896	716	546	386
10,000	10,050	1,098	905	725	554	394	242	102	0	13,000	13,050	1,762	1,538	1,318	1,098	905	725	554	394
10,050	10,100	1,109	914	734	562	402	249	109	0	13,050	13,100	1,774	1,549	1,329	1,109	914	734	562	402
10,100	10,150	1,120	923	743	570	410	256	116	0	13,100	13,150	1,786	1,560	1,340	1,120	923	743	570	410
10,150	10,200	1,131	932	752	578	418	263	123	0	13,150	13,200	1,798	1,571	1,351	1,131	932	752	578	418
10,200	10,250	1,142	941	761	586	426	270	130	0	13,200	13,250	1,810	1,582	1,362	1,142	941	761	586	426
10,250	10,300	1,153	950	770	594	434	277	137	0	13,250	13,300	1,822	1,593	1,373	1,153	950	770	594	434
10,300	10,350	1,164	959	779	602	442	284	144	4	13,300	13,350	1,834	1,604	1,384	1,164	959	779	602	442
10,350	10,400	1,175	968	788	610	450	291	151	11	13,350	13,400	1,846	1,615	1,395	1,175	968	788	610	450
10,400	10,450	1,186	977	797	618	458	298	158	18	13,400	13,450	1,858	1,626	1,406	1,186	977	797	618	458
10,450	10,500	1,197	986	806	626	466	306	165	25	13,450	13,500	1,870	1,637	1,417	1,197	986	806	626	466
10,500	10,550	1,208	995	815	635	474	314	172	32	13,500	13,550	1,882	1,648	1,428	1,208	995	815	635	474
10,550	10,600	1,219	1,004	824	644	482	322	179	39	13,550	13,600	1,894	1,659	1,439	1,219	1,004	824	644	482
10,600	10,650	1,230	1,013	833	653	490	330	186	46	13,600	13,650	1,906	1,670	1,450	1,230	1,013	833	653	490
10,650	10,700	1,241	1,022	842	662	498	338	193	53	13,650	13,700	1,918	1,681	1,461	1,241	1,022	842	662	498
10,700	10,750	1,252	1,032	851	671	506	346	200	60	13,700	13,750	1,930	1,692	1,472	1,252	1,032	851	671	506
10,750	10,800	1,263	1,043	860	680	514	354	207	67	13,750	13,800	1,942	1,703	1,483	1,263	1,043	860	680	514
10,800	10,850	1,274	1,054	869	689	522	362	214	74	13,800	13,850	1,954	1,714	1,494	1,274	1,054	869	689	522
10,850	10,900	1,285	1,065	878	698	530	370	221	81	13,850	13,900	1,966	1,726	1,505	1,285	1,065	878	698	530
10,900	10,950	1,296	1,076	887	707	538	378	228	88	13,900	13,950	1,978	1,738	1,516	1,296	1,076	887	707	538
10,950	11,000	1,307	1,087	896	716	546	386	235	95	13,950	14,000	1,990	1,750	1,527	1,307	1,087	896	716	546
11,000	11,050	1,318	1,098	905	725	554	394	242	102	14,000	14,050	2,002	1,762	1,538	1,318	1,098	905	725	554
11,050	11,100	1,329	1,109	914	734	562	402	249	109	14,050	14,100	2,014	1,774	1,549	1,329	1,109	914	734	562
11,100	11,150	1,340	1,120	923	743	570	410	256	116	14,100	14,150	2,026	1,786	1,560	1,340	1,120	923	743	570
11,150	11,200	1,351	1,131	932	752	578	418	263	123	14,150	14,200	2,038	1,798	1,571	1,351	1,131	932	752	578
11,200	11,250	1,362	1,142	941	761	586	426	270	130	14,200	14,250	2,050	1,810	1,582	1,362	1,142	941	761	586
11,250	11,300	1,373	1,153	950	770	594	434	277	137	14,250	14,300	2,062	1,822	1,593	1,373	1,153	950	770	594
11,300	11,350	1,384	1,164	959	779	602	442	284	144	14,300	14,350	2,074	1,834	1,604	1,384	1,164	959	779	602
11,350	11,400	1,395	1,175	968	788	610	450	291	151	14,350	14,400	2,086	1,846	1,615	1,395	1,175	968	788	610
11,400	11,450	1,406	1,186	977	797	618	458	298	158	14,400	14,450	2,098	1,858	1,626	1,406	1,186	977	797	618
11,450	11,500	1,417	1,197	986	806	626	466	306	165	14,450	14,500	2,110	1,870	1,637	1,417	1,197	986	806	626

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1980 Tax Table D/Head of Household (Filing Status Box 4)—Continued

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—								If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	1	2	3	4	5	6	7	8	Over	But not over	1	2	3	4	5	6	7	8
Your tax is—										Your tax is—									
14,500	14,550	2,122	1,882	1,648	1,428	1,208	995	815	635	17,300	17,350	2,821	2,561	2,314	2,074	1,834	1,604	1,384	1,164
14,550	14,600	2,134	1,894	1,659	1,439	1,219	1,004	824	644	17,350	17,400	2,834	2,574	2,326	2,086	1,846	1,615	1,395	1,175
14,600	14,650	2,146	1,906	1,670	1,450	1,230	1,013	833	653	17,400	17,450	2,847	2,587	2,338	2,098	1,858	1,626	1,406	1,186
14,650	14,700	2,158	1,918	1,681	1,461	1,241	1,022	842	662	17,450	17,500	2,860	2,600	2,350	2,118	1,870	1,637	1,417	1,197
14,700	14,750	2,170	1,930	1,692	1,472	1,252	1,032	851	671	17,500	17,550	2,873	2,613	2,362	2,122	1,882	1,648	1,428	1,208
14,750	14,800	2,182	1,942	1,703	1,483	1,263	1,043	860	680	17,550	17,600	2,886	2,626	2,374	2,134	1,894	1,659	1,439	1,219
14,800	14,850	2,194	1,954	1,714	1,494	1,274	1,054	869	689	17,600	17,650	2,899	2,639	2,386	2,146	1,906	1,670	1,450	1,230
14,850	14,900	2,206	1,966	1,726	1,505	1,285	1,065	878	698	17,650	17,700	2,912	2,652	2,398	2,158	1,918	1,681	1,461	1,241
14,900	14,950	2,218	1,978	1,738	1,516	1,296	1,076	887	707	17,700	17,750	2,925	2,665	2,410	2,170	1,930	1,692	1,472	1,252
14,950	15,000	2,230	1,990	1,750	1,527	1,307	1,087	896	716	17,750	17,800	2,938	2,678	2,422	2,182	1,942	1,703	1,483	1,263
15,000	15,050	2,242	2,002	1,762	1,538	1,318	1,098	905	725	17,800	17,850	2,951	2,691	2,434	2,194	1,954	1,714	1,494	1,274
15,050	15,100	2,254	2,014	1,774	1,549	1,329	1,109	914	734	17,850	17,900	2,964	2,704	2,446	2,206	1,966	1,726	1,505	1,285
15,100	15,150	2,266	2,026	1,786	1,560	1,340	1,120	923	743	17,900	17,950	2,977	2,717	2,458	2,218	1,978	1,738	1,516	1,296
15,150	15,200	2,278	2,038	1,798	1,571	1,351	1,131	932	752	17,950	18,000	2,990	2,730	2,470	2,230	1,990	1,750	1,527	1,307
15,200	15,250	2,290	2,050	1,810	1,582	1,362	1,142	941	761	18,000	18,050	3,003	2,743	2,483	2,242	2,002	1,762	1,538	1,318
15,250	15,300	2,302	2,062	1,822	1,593	1,373	1,153	950	770	18,050	18,100	3,016	2,756	2,496	2,254	2,014	1,774	1,549	1,329
15,300	15,350	2,314	2,074	1,834	1,604	1,384	1,164	959	779	18,100	18,150	3,029	2,769	2,509	2,266	2,026	1,786	1,560	1,340
15,350	15,400	2,326	2,086	1,846	1,615	1,395	1,175	968	788	18,150	18,200	3,042	2,782	2,522	2,278	2,038	1,798	1,571	1,351
15,400	15,450	2,338	2,098	1,858	1,626	1,406	1,186	977	797	18,200	18,250	3,055	2,795	2,535	2,290	2,050	1,810	1,582	1,362
15,450	15,500	2,350	2,110	1,870	1,637	1,417	1,197	986	806	18,250	18,300	3,068	2,808	2,548	2,302	2,062	1,822	1,593	1,373
15,500	15,550	2,362	2,122	1,882	1,648	1,428	1,208	995	815	18,300	18,350	3,081	2,821	2,561	2,314	2,074	1,834	1,604	1,384
15,550	15,600	2,374	2,134	1,894	1,659	1,439	1,219	1,004	824	18,350	18,400	3,094	2,834	2,574	2,326	2,086	1,846	1,615	1,395
15,600	15,650	2,386	2,146	1,906	1,670	1,450	1,230	1,013	833	18,400	18,450	3,107	2,847	2,587	2,338	2,098	1,858	1,626	1,406
15,650	15,700	2,398	2,158	1,918	1,681	1,461	1,241	1,022	842	18,450	18,500	3,120	2,860	2,600	2,350	2,110	1,870	1,637	1,417
15,700	15,750	2,410	2,170	1,930	1,692	1,472	1,252	1,032	851	18,500	18,550	3,133	2,873	2,613	2,362	2,122	1,882	1,648	1,428
15,750	15,800	2,422	2,182	1,942	1,703	1,483	1,263	1,043	860	18,550	18,600	3,146	2,886	2,626	2,374	2,134	1,894	1,659	1,439
15,800	15,850	2,434	2,194	1,954	1,714	1,494	1,274	1,054	869	18,600	18,650	3,159	2,899	2,639	2,386	2,146	1,906	1,670	1,450
15,850	15,900	2,446	2,206	1,966	1,726	1,505	1,285	1,065	878	18,650	18,700	3,172	2,912	2,652	2,398	2,158	1,918	1,681	1,461
15,900	15,950	2,458	2,218	1,978	1,738	1,516	1,296	1,076	887	18,700	18,750	3,185	2,925	2,665	2,410	2,170	1,930	1,692	1,472
15,950	16,000	2,470	2,230	1,990	1,750	1,527	1,307	1,087	896	18,750	18,800	3,198	2,938	2,678	2,422	2,182	1,942	1,703	1,483
16,000	16,050	2,483	2,242	2,002	1,762	1,538	1,318	1,098	905	18,800	18,850	3,211	2,951	2,691	2,434	2,194	1,954	1,714	1,494
16,050	16,100	2,496	2,254	2,014	1,774	1,549	1,329	1,109	914	18,850	18,900	3,224	2,964	2,704	2,446	2,206	1,966	1,726	1,505
16,100	16,150	2,509	2,266	2,026	1,786	1,560	1,340	1,120	923	18,900	18,950	3,237	2,977	2,717	2,458	2,218	1,978	1,738	1,516
16,150	16,200	2,522	2,278	2,038	1,798	1,571	1,351	1,131	932	18,950	19,000	3,250	2,990	2,730	2,470	2,230	1,990	1,750	1,527
16,200	16,250	2,535	2,290	2,050	1,810	1,582	1,362	1,142	941	19,000	19,050	3,263	3,003	2,743	2,483	2,242	2,002	1,762	1,538
16,250	16,300	2,548	2,302	2,062	1,822	1,593	1,373	1,153	950	19,050	19,100	3,276	3,016	2,756	2,496	2,254	2,014	1,774	1,549
16,300	16,350	2,561	2,314	2,074	1,834	1,604	1,384	1,164	959	19,100	19,150	3,289	3,029	2,769	2,509	2,266	2,026	1,786	1,560
16,350	16,400	2,574	2,326	2,086	1,846	1,615	1,395	1,175	968	19,150	19,200	3,302	3,042	2,782	2,522	2,278	2,038	1,798	1,571
16,400	16,450	2,587	2,338	2,098	1,858	1,626	1,406	1,186	977	19,200	19,250	3,316	3,055	2,795	2,535	2,290	2,050	1,810	1,582
16,450	16,500	2,600	2,350	2,110	1,870	1,637	1,417	1,197	986	19,250	19,300	3,331	3,068	2,808	2,548	2,302	2,062	1,822	1,593
16,500	16,550	2,613	2,362	2,122	1,882	1,648	1,428	1,208	995	19,300	19,350	3,347	3,081	2,821	2,561	2,314	2,074	1,834	1,604
16,550	16,600	2,626	2,374	2,134	1,894	1,659	1,439	1,219	1,004	19,350	19,400	3,362	3,094	2,834	2,574	2,326	2,086	1,846	1,615
16,600	16,650	2,639	2,386	2,146	1,906	1,670	1,450	1,230	1,013	19,400	19,450	3,378	3,107	2,847	2,587	2,338	2,098	1,858	1,626
16,650	16,700	2,652	2,398	2,158	1,918	1,681	1,461	1,241	1,022	19,450	19,500	3,393	3,120	2,860	2,600	2,350	2,110	1,870	1,637
16,700	16,750	2,665	2,410	2,170	1,930	1,692	1,472	1,252	1,032	19,500	19,550	3,409	3,133	2,873	2,613	2,362	2,122	1,882	1,648
16,750	16,800	2,678	2,422	2,182	1,942	1,703	1,483	1,263	1,043	19,550	19,600	3,424	3,146	2,886	2,626	2,374	2,134	1,894	1,659
16,800	16,850	2,691	2,434	2,194	1,954	1,714	1,494	1,274	1,054	19,600	19,650	3,440	3,159	2,899	2,639	2,386	2,146	1,906	1,670
16,850	16,900	2,704	2,446	2,206	1,966	1,726	1,505	1,285	1,065	19,650	19,700	3,455	3,172	2,912	2,652	2,398	2,158	1,918	1,681
16,900	16,950	2,717	2,458	2,218	1,978	1,738	1,516	1,296	1,076	19,700	19,750	3,471	3,185	2,925	2,665	2,410	2,170	1,930	1,692
16,950	17,000	2,730	2,470	2,230	1,990	1,750	1,527	1,307	1,087	19,750	19,800	3,486	3,198	2,938	2,678	2,422	2,182	1,942	1,703
17,000	17,050	2,743	2,483	2,242	2,002	1,762	1,538	1,318	1,098	19,800	19,850	3,502	3,211	2,951	2,691	2,434	2,194	1,954	1,714
17,050	17,100	2,756	2,496	2,254	2,014	1,774	1,549	1,329	1,109	19,850	19,900	3,517	3,224	2,964	2,704	2,446	2,206	1,966	1,726
17,100	17,150	2,769	2,509	2,266	2,026	1,786	1,560	1,340	1,120	19,900	19,950	3,533	3,237	2,977	2,717	2,458	2,218	1,978	1,738
17,150	17,200	2,782	2,522	2,278	2,038	1,798	1,571	1,351	1,131	19,950	20,000	3,548	3,250	2,990	2,730	2,470	2,230	1,990	1,750
17,200	17,250	2,795	2,535	2,290	2,050	1,810	1,582	1,362	1,142										
17,250	17,300	2,808	2,548	2,302	2,062	1,822	1,593	1,373	1,153										

Continued next column

Privacy Act Notice

The Privacy Act of 1974 says that each Federal agency that asks you for information must tell you:

- a. Its legal right to ask for the information and whether the law says you must give it.
- b. What major purposes the agency has in asking for it, and how it will be used.
- c. What could happen if the agency does not receive it.

For the Internal Revenue Service, the law covers:

- Tax returns and any papers filed with them.
- Any questions we need to ask you so we can:

Complete, correct, or process your return.
Figure your tax.
Collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011 and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Code section 6109 and its regulations say that you must show your social security number on what you file. This is so we know who you are, and can process your return and papers.

You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund.

We ask for tax return information to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax.

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to States, the District of Columbia, and U.S. commonwealths or possessions to carry out their

tax laws. And we may give it to foreign governments because of tax treaties they have with the United States.

If a return is not filed, or if we don't receive the information we ask for, the law provides that a penalty may be charged. And we may have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Please keep this notice with your records. It may help you if we ask you for other information.

If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

This is the only notice we must give you to explain the Privacy Act. However, we may give you other notices if we have to examine your return or collect any tax, interest, or penalties.

1980 Earned Income Credit Table (Caution—This is not a tax table)

Read down the column titled "If line 1 or 2 of the worksheet is—" and find the appropriate amount from the Earned Income

Credit Worksheet on page 12. Read across to the right and find the amount of your earned income credit. Enter that amount

on line 3 or 4 of the worksheet, whichever applies.

If line 1 or 2 of the worksheet is—		Your earned income credit is—	If line 1 or 2 of the worksheet is—		Your earned income credit is—	If line 1 or 2 of the worksheet is—		Your earned income credit is—	If line 1 or 2 of the worksheet is—		Your earned income credit is—	If line 1 or 2 of the worksheet is—		Your earned income credit is—	If line 1 or 2 of the worksheet is—		Your earned income credit is—
Over	But not over		Over	But not over		Over	But not over		Over	But not over		Over	But not over		Over	But not over	
\$0	\$50	\$3	\$1,800	\$1,850	\$183	\$3,600	\$3,650	\$363	\$6,350	\$6,400	\$453	\$8,150	\$8,200	\$228	\$8,150	\$8,200	\$228
50	100	8	1,850	1,900	188	3,650	3,700	368	6,400	6,450	447	8,200	8,250	222	8,200	8,250	222
100	150	13	1,900	1,950	193	3,700	3,750	373	6,450	6,500	441	8,250	8,300	216	8,250	8,300	216
150	200	18	1,950	2,000	198	3,750	3,800	378	6,500	6,550	434	8,300	8,350	209	8,300	8,350	209
200	250	23	2,000	2,050	203	3,800	3,850	383	6,550	6,600	428	8,350	8,400	203	8,350	8,400	203
250	300	28	2,050	2,100	208	3,850	3,900	388	6,600	6,650	422	8,400	8,450	197	8,400	8,450	197
300	350	33	2,100	2,150	213	3,900	3,950	393	6,650	6,700	416	8,450	8,500	191	8,450	8,500	191
350	400	38	2,150	2,200	218	3,950	4,000	398	6,700	6,750	409	8,500	8,550	184	8,500	8,550	184
400	450	43	2,200	2,250	223	4,000	4,050	403	6,750	6,800	403	8,550	8,600	178	8,550	8,600	178
450	500	48	2,250	2,300	228	4,050	4,100	408	6,800	6,850	397	8,600	8,650	172	8,600	8,650	172
500	550	53	2,300	2,350	233	4,100	4,150	413	6,850	6,900	391	8,650	8,700	166	8,650	8,700	166
550	600	58	2,350	2,400	238	4,150	4,200	418	6,900	6,950	384	8,700	8,750	159	8,700	8,750	159
600	650	63	2,400	2,450	243	4,200	4,250	423	6,950	7,000	378	8,750	8,800	153	8,750	8,800	153
650	700	68	2,450	2,500	248	4,250	4,300	428	7,000	7,050	372	8,800	8,850	147	8,800	8,850	147
700	750	73	2,500	2,550	253	4,300	4,350	433	7,050	7,100	366	8,850	8,900	141	8,850	8,900	141
750	800	78	2,550	2,600	258	4,350	4,400	438	7,100	7,150	359	8,900	8,950	134	8,900	8,950	134
800	850	83	2,600	2,650	263	4,400	4,450	443	7,150	7,200	353	8,950	9,000	128	8,950	9,000	128
850	900	88	2,650	2,700	268	4,450	4,500	448	7,200	7,250	347	9,000	9,050	122	9,000	9,050	122
900	950	93	2,700	2,750	273	4,500	4,550	453	7,250	7,300	341	9,050	9,100	116	9,050	9,100	116
950	1,000	98	2,750	2,800	278	4,550	4,600	458	7,300	7,350	334	9,100	9,150	109	9,100	9,150	109
1,000	1,050	103	2,800	2,850	283	4,600	4,650	463	7,350	7,400	328	9,150	9,200	103	9,150	9,200	103
1,050	1,100	108	2,850	2,900	288	4,650	4,700	468	7,400	7,450	322	9,200	9,250	97	9,200	9,250	97
1,100	1,150	113	2,900	2,950	293	4,700	4,750	473	7,450	7,500	316	9,250	9,300	91	9,250	9,300	91
1,150	1,200	118	2,950	3,000	298	4,750	4,800	478	7,500	7,550	309	9,300	9,350	84	9,300	9,350	84
1,200	1,250	123	3,000	3,050	303	4,800	4,850	483	7,550	7,600	303	9,350	9,400	78	9,350	9,400	78
1,250	1,300	128	3,050	3,100	308	4,850	4,900	488	7,600	7,650	297	9,400	9,450	72	9,400	9,450	72
1,300	1,350	133	3,100	3,150	313	4,900	4,950	493	7,650	7,700	291	9,450	9,500	66	9,450	9,500	66
1,350	1,400	138	3,150	3,200	318	4,950	5,000	498	7,700	7,750	284	9,500	9,550	59	9,500	9,550	59
1,400	1,450	143	3,200	3,250	323	5,000	5,050	503	7,750	7,800	278	9,550	9,600	53	9,550	9,600	53
1,450	1,500	148	3,250	3,300	328	5,050	5,100	508	7,800	7,850	272	9,600	9,650	47	9,600	9,650	47
1,500	1,550	153	3,300	3,350	333	5,100	5,150	513	7,850	7,900	266	9,650	9,700	41	9,650	9,700	41
1,550	1,600	158	3,350	3,400	338	5,150	5,200	518	7,900	7,950	259	9,700	9,750	34	9,700	9,750	34
1,600	1,650	163	3,400	3,450	343	5,200	5,250	523	7,950	8,000	253	9,750	9,800	28	9,750	9,800	28
1,650	1,700	168	3,450	3,500	348	5,250	5,300	528	8,000	8,050	247	9,800	9,850	22	9,800	9,850	22
1,700	1,750	173	3,500	3,550	353	5,300	5,350	533	8,050	8,100	241	9,850	9,900	16	9,850	9,900	16
1,750	1,800	178	3,550	3,600	358	5,350	5,400	538	8,100	8,150	234	9,900	9,950	9	9,900	9,950	9
												9,950	9,999	3			

To Call IRS Toll-Free for Answers to Your Federal Tax Questions, Use Only the Number Listed Below for Your Area

Caution:

"Toll-free" is a telephone call for which you pay only local charges with no long-distance charge. Please use a local city number only if it is not a long-distance call for you. Otherwise, use the general toll-free number given.

We are happy to answer questions to help you prepare your return. But you should know that you are responsible for the accuracy of your return. If we do make an error, you are still responsible for the payment of the correct tax.

To make sure that courteous and correct answers are given to taxpayers, a

second IRS employee sometimes listens in on telephone calls. No record is kept of any taxpayer's name, address, or social security number.

If you find it necessary to write instead of calling, please address your letter to your IRS District Director for a prompt reply.

Alabama

Birmingham, 252-1155
Huntsville, 539-2751
Mobile, 433-5532
Montgomery, 264-8441
Elsewhere in Alabama, 1-800-292-6300

Alaska

Anchorage, 276-1040
Elsewhere in Alaska, call operator and ask for Zenith 3700

Arizona

Phoenix, 257-1233
Tucson, 882-4181
Elsewhere in Arizona, 1-800-352-6911

Arkansas

Little Rock, 376-4401
Elsewhere in Arkansas, 1-800-482-9350

California

Please call the telephone number shown in the white pages of your local telephone directory under U.S. Government, Internal Revenue Service, Federal Tax Assistance.

Colorado

Denver, 825-7041
Elsewhere in Colorado, 1-800-332-2060

Connecticut

Hartford, 249-8251
Elsewhere in Connecticut, 1-800-343-9000

Delaware

Wilmington, 573-6400
Elsewhere in Delaware, 1-800-292-9575

District of Columbia

Call 488-3100

Florida

Fort Lauderdale, 522-0704
Jacksonville, 354-1760
Miami, 358-5072
Orlando, 422-2550
St. Petersburg, 823-7459
Sarasota, 371-4526
Tampa, 223-9741
West Palm Beach, 655-7250
Elsewhere in Florida, 1-800-342-8300

Georgia

Atlanta, 522-0050
Augusta, 724-9946
Columbus, 327-7491
Macon, 746-4993
Savannah, 355-1045
Elsewhere in Georgia, 1-800-222-1040

Hawaii

Hawaii, 935-4895
Oahu, 546-8660
Kauai, 245-2731
Lanai, call operator and ask for Enterprise 8036
Maui, 244-7654
Molokai, call operator and ask for Enterprise 8034

Idaho

Boise, 336-1040
Elsewhere in Idaho, 1-800-632-5990

Illinois

Chicago, 435-1040
Elsewhere in area code 312 (except city of Chicago) and residents in Joliet Region Telephone Directory, 800-972-5400
Springfield, 789-4220
Elsewhere in all other locations in Illinois, 800-252-2921

Indiana

Evansville, 424-6481
Fort Wayne, 426-8300
Gary, 938-0560
Hammond, 938-0560
Indianapolis, 269-5477
South Bend, 232-3981
Elsewhere in Indiana, 1-800-382-9740

Iowa

Des Moines, 284-4850
Elsewhere in Iowa, 800-362-2600

Kansas

Wichita, 263-2161
Elsewhere in Kansas, 1-800-362-2190

Kentucky

Lexington, 255-2333
Louisville, 584-1361
Northern Kentucky (Covington dialing area), 628-0055
Elsewhere in Kentucky, 1-800-428-9100

Louisiana

New Orleans, 581-2440
Elsewhere in Louisiana, 1-800-362-6900

Maine

Augusta, 622-7101
Elsewhere in Maine, 1-800-452-8750

Maryland

Baltimore, 962-2590
Prince Georges County, 488-3100
Montgomery County, 488-3100
Elsewhere in Maryland, 1-800-492-0460

Massachusetts

Boston, 523-1040
Elsewhere in Massachusetts, 1-800-392-6288

Michigan

Ann Arbor, 769-9850
Detroit, 237-0800
Flint, 767-8830
Grand Rapids, 774-8300
Mount Clemens, 469-4200
Pontiac, 858-2530
Elsewhere in area code 313, 1-800-462-0830
Elsewhere in area codes 517, 616, and 906, 1-800-482-0670

Minnesota

Minneapolis, 291-1422
St. Paul, 291-1422
Elsewhere in Minnesota, 800-652-9062

Mississippi

Biloxi, 868-2122
Gulfport, 868-2122
Jackson, 948-4500
Elsewhere in Mississippi, 1-800-241-3868

Missouri

Columbia, 874-4040
 Jefferson City, 635-9141
 Joplin, 781-8500
 Kansas City, 474-0350
 St. Joseph, 364-3111
 St. Louis, 342-1040
 Springfield, 887-5000
 Elsewhere in Missouri, 800-392-4200

Montana

Helena, 443-2320
 Elsewhere in Montana,
 1-800-332-2275

Nebraska

Lincoln, 477-6081
 Omaha, 422-1500
 Elsewhere in Nebraska, 800-642-9960

Nevada

Las Vegas, 385-6291
 Reno, 784-5521
 Elsewhere in Nevada, 1-800-492-6552

New Hampshire

Portsmouth, 436-8810
 Elsewhere in New Hampshire,
 1-800-582-7200

New Jersey

Camden, 966-7333
 Hackensack, 646-1919
 Jersey City, 622-0600
 Newark, 622-0600
 Paterson, 279-9400
 Trenton, 394-7113
 Elsewhere in New Jersey,
 800-242-6750

New Mexico

Albuquerque, 243-8641
 Elsewhere in New Mexico,
 1-800-527-3880

New York**Albany District**

(Eastern Upstate New York)
 Albany, 449-3120
 Elsewhere in Eastern Upstate New
 York, 1-800-342-3700

Brooklyn District

Brooklyn, 596-3770
 Nassau, 294-3600
 Queens, 596-3770
 Suffolk, 724-5000

Buffalo District

(Central and Western New York)
 Buffalo, 855-3955
 Rochester, 263-6770
 Syracuse, 425-8111
 Elsewhere in Central and Western New
 York, 1-800-462-1560

Manhattan District

Bronx, 732-0100
 Manhattan, 732-0100
 Rockland County, 352-8900
 Staten Island, 732-0100
 Westchester County, 997-1510

North Carolina

Charlotte, 372-7750
 Greensboro, 274-3711
 Raleigh, 828-6278
 Elsewhere in North Carolina,
 1-800-822-8800

North Dakota

Fargo, 293-0650
 Elsewhere in North Dakota,
 800-342-4710

Ohio**Cleveland District**

Akron, 253-1141
 Canton, 455-6781
 Cleveland, 522-3000
 Toledo, 255-3730
 Youngstown, 746-1811
 Elsewhere in Northern Ohio,
 1-800-362-9050

Cincinnati District

Cincinnati, 621-6281
 Columbus, 228-0520
 Dayton, 228-0557
 Elsewhere in Southern Ohio,
 1-800-582-1700

Oklahoma

Oklahoma City, 272-9531
 Tulsa, 583-5121
 Elsewhere in Oklahoma,
 1-800-962-3456

Oregon

Eugene, 485-8285
 Medford, 779-3375
 Portland, 221-3960
 Salem, 581-8720
 Elsewhere in Oregon, 1-800-452-1980

Pennsylvania

Allentown, 437-6966
 Bethlehem, 437-6966
 Erie, 453-5671
 Harrisburg, 783-8700
 Philadelphia, 574-9900
 Pittsburgh, 281-0112
 Elsewhere in area codes 215 and 717,
 call 1-800-462-4000
 Elsewhere in area codes 412 and 814,
 call 1-800-242-0250

Rhode Island

Providence, 274-1040
 Elsewhere in Rhode Island,
 1-800-662-5055

South Carolina

Charleston, 722-1601
 Columbia, 799-1040
 Greenville, 242-5434
 Elsewhere in South Carolina,
 1-800-241-3868

South Dakota

Aberdeen, 225-9112
 Elsewhere in South Dakota,
 800-592-1870

Tennessee

Chattanooga, 892-3010
 Knoxville, 637-0190
 Memphis, 522-1250
 Nashville, 259-4601
 Elsewhere in Tennessee,
 1-800-342-8420

Texas

Austin, 472-1974
 Corpus Christi, 888-9431
 Dallas, 742-2440
 El Paso, 532-6116
 Ft. Worth, 335-1370
 Houston, 965-0440
 San Antonio, 229-1700
 Elsewhere in Texas, 1-800-492-4830

Utah

Salt Lake City, 524-4060
 Elsewhere in Utah, 1-800-662-5370

Vermont

Burlington, 658-1870
 Elsewhere in Vermont,
 1-800-642-3110

Virginia

Baileys Crossroads (Northern Virginia),
 557-9230
 Chesapeake, 461-3770
 Norfolk, 461-3770
 Portsmouth, 461-3770
 Richmond, 649-2361
 Virginia Beach, 461-3770
 Elsewhere in Virginia, 1-800-552-9500

Washington

Everett, 259-0861
 Seattle, 442-1040
 Spokane, 456-8350
 Tacoma, 383-2021
 Elsewhere in Washington,
 1-800-732-1040

West Virginia

Charleston, 345-2210
 Huntington, 523-0213
 Parkersburg, 485-1601
 Wheeling, 233-4210
 Elsewhere in West Virginia,
 1-800-642-1931

Wisconsin

Milwaukee, 271-3780
 Elsewhere in Wisconsin, 800-452-9100

Wyoming

Call 1-800-525-6060

**Telephone Assistance Services for
 Deaf/Hearing Impaired Taxpayers
 Who Have Access to TV/Telephone—
 TTY Equipment.**

Hours of Operation

8:30 A.M. to 6:45 P.M. EST

Indiana residents, 1-800-382-4059
 Elsewhere in U.S., including Alaska, Ha-
 waii, Virgin Islands and Puerto Rico,
 1-800-428-4732

How To Get Forms

Generally, we mail forms and schedules directly to you based on what seems to be right for you. Schedules and forms you may need are listed below. You can get them from most Internal Revenue Service offices, and at many banks and post offices, or by using the order blank on page 31.

Schedule A for itemized deductions

Schedule B for dividends and other distributions on stock if more than \$400, and for interest income if more than \$400, and for answering the Foreign Accounts or Foreign Trust Questions

Schedule C for income from a personally owned business

Schedule D for income from the sale or exchange of capital assets

Schedule E for income from pensions, annuities, rents, royalties, partnerships, estates, trusts, etc.

Schedule F for income from farming

Schedule G for income averaging

Schedules R&RP credit for the elderly

Schedule SE for reporting net earnings from self-employment

Schedule TC for tax computation if Tax Tables are not used

These forms are available only at IRS offices:

Form 1040-ES to make estimated tax payments

Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer

Form 2106, Employee Business Expenses

Form 2119, Sale or Exchange of Principal Residence

Form 2120, Multiple Support Declaration

Form 2210, Underpayment of Estimated Tax by Individuals

Form 2440, Disability Income Exclusion

Form 2441, Credit for Child and Dependent Care Expenses

Form 3468, Computation of Investment Credit

Form 3903, Moving Expense Adjustment

Form 4136, Computation of Credit for Federal Tax on Gasoline, Special Fuels, and Lubricating Oil

Form 4137, Computation of Social Security Tax on Unreported Tip Income

Form 4562, Depreciation

Form 4684, Casualties and Thefts

Form 4726, Maximum Tax on Personal Service Income

Form 4797, Supplemental Schedule of Gains and Losses

Form 4835 for farm rental income and expenses

Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return

Form 4972, Special 10-year Averaging Method

Form 5695, Energy Credits

Form 6251, Alternative Minimum Tax Computation

Some helpful publications you can send for:

17 Your Federal Income Tax

54 Tax Guide for U.S. Citizens Abroad

334 Tax Guide for Small Business

501 Exemptions

502 Medical and Dental Expenses

503 Child and Disabled Dependent Care

504 Tax Information for Divorced or Separated Individuals

506 Income Averaging

521 Moving Expenses

522 Disability Payments

523 Tax Information on Selling Your Home

524 Credit for the Elderly

526 Charitable Contributions

527 Rental Property

529 Miscellaneous Deductions

530 Tax Information for Homeowners

545 Interest Expense

552 Recordkeeping Requirements and a List of Tax Publications

553 Highlights of 1980 Tax Changes

554 Tax Benefits for Older Americans

903 Energy Credits for Individuals

Other publications and forms referred to in the instructions are available without cost from any District Director.

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Puerto Rico—Director's Representative, U.S. Internal Revenue Service, Federal Office Building, Chardon Street, Hato Rey, PR 00918

Virgin Islands—Department of Finance, Tax Division Charlotte Amalie, St. Thomas, VI 00801

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IRS office nearest your city. To help reduce waste, please order only the forms and publications you think you will need to prepare your return. Attach a separate sheet of paper listing the additional forms you may need which are not listed on the order blank. Be sure to allow 10 days to receive your order through the mail.

BA

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Schedule D (1040)	1040-ES (1981)	2441	4726	6251	Pub. 521	Pub. 545	

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